

Equalization Department

Box 2806 211 Ninth Street South Fargo, ND 58103 Telephone: 701-241-5616 Fax: 701-241-5729 assessor@casscountynd.gov

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 5th 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)

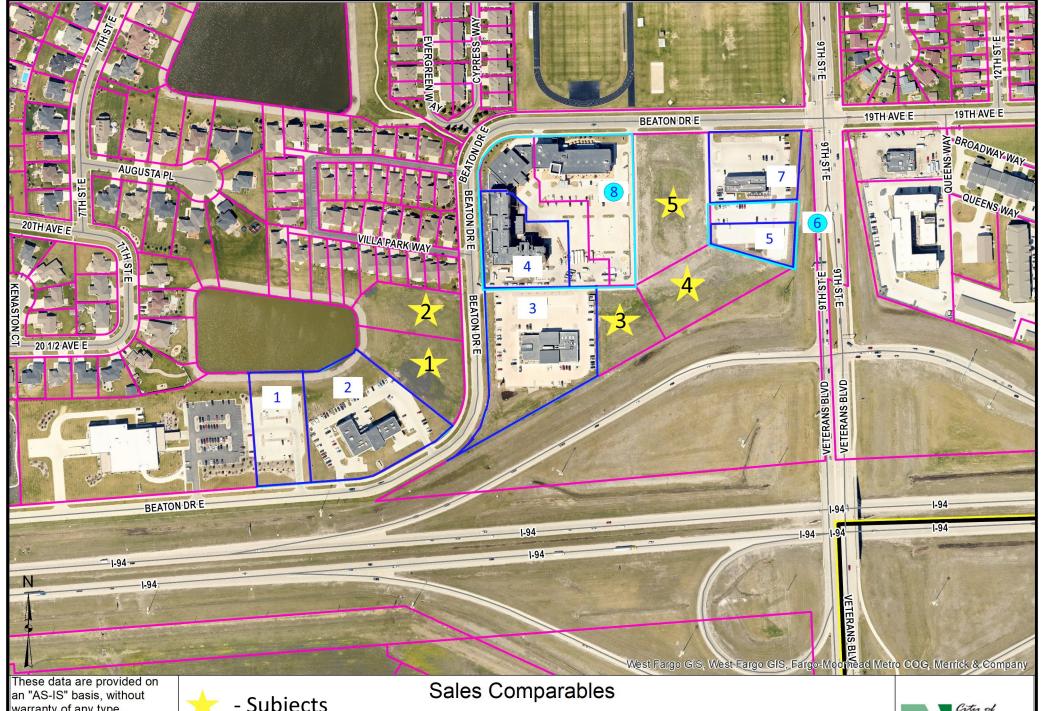
Property Notes: The properties appealed are vacant commercial land parcels situated on the northwest corner of I94 and 9th St E. These properties are in a tax increment finance district established in 2013. Zoning of these parcels are PUD and Commercial Office Park.

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 then 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 then 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.

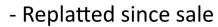
RECOMMENDATION: NO CHANGE TO THE 2018 VALUES



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.



- Subjects



Date: 12/14/2020



	Charleswood Commercial Estates LLC											
	Subjects											
Position	<u>Parcel</u>	<u>Address</u>		Owner		2018 ASD \$	Lot Size SF	\$/SF	Zone			
1	02-0110-00020-000	740 BEATON DR E	Charleswoo	d Commercial Estates LLC		\$ 343,100	57,188	\$ 6.00	C-OP			
2	02-0110-00030-000	752 BEATON DR E	Charleswoo	d Commercial Estates LLC		\$ 343,100	57,188	\$ 6.00	C-OP			
3	02-0114-00010-000	823 BEATON DR E	Charleswoo	d Commercial Estates LLC		\$ 436,400	43,644	\$ 10.00	PUD			
4	02-0111-00060-000	833 BEATON DR E	Charleswoo	d Commercial Estates LLC		\$ 750,700	75,069	\$ 10.00	PUD			
5	02-0111-00030-000	837 BEATON DR E	Charleswoo	od Commercial Estates LLC		\$ 841,800	105,224	\$ 8.00	PUD			
	Original Purchase In	fo										
	<u>Parcel</u>	<u>Address</u>	Sold Date	<u>Seller</u>	<u>Buyer</u>	Sale Price	Lot Size SF	\$/SF	<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 th	e parcels they	own currently plus 02-0111	L-00050-000 & 02-0114-00020	0-000 which th	ey later sold.)				
	Comparable Sales											
Position	<u>Parcel</u>	<u>Address</u>	Sold Date	<u>Seller</u>	<u>Buyer</u>	Sale Price	Lot Size SF	\$/SF	<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 E	s 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 1/10th 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) <u>Clear Title</u>. 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) <u>Due Diligence</u>. 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 28TH ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA
- Parcel 2: LOT 2, BLOCK 1, CHARLESWOOD 28TH ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA
- Parcel 3: LOT 3, BLOCK 1, CHARLESWOOD 29TH ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA
- Parcel 4: LOT 6, BLOCK 1, CHARLESWOOD 29TH ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA
- Parcel 5: LOT 1, BLOCK 1, CHARLESWOOD 32ND 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	

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

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 of 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.	<u>:</u>				Z
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 should be: Land \$750.700 Improvements \$ Improvement					C. 1
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 should be: Land \$750.700 Land \$180.900 Improvements \$ Total \$750.700 Total \$180.900 Total \$180.900 (c) The difference of \$569.800.00 True and full value between (1) and (2) above is due to the following reason(6): 1. Aggicultural property true and full value exceeds its agricultural value defined in N.D.C.C. \$7-02-27.2 2. Residential property is true and full value exceeds the market value 3. Birns in property description, entering the description, or extending the tax 4. Nonextific improvement seassessed 5. Complainant or property is excent froely leading, Attach a copy of Application for Property Tax Exemption. 6. Duplicate assessment 7. Property improvement was destroyed of dunaged by fire, flood, (tornado, or other natural distanter (see N.D.C.C. \$77-23-04(1)(g)) 8. Eiror in noting payment of taxe, taxes erroreously paid 9. Property unaffier for Homestead Credit (N.D.C.C. \$77-02-08.1) or Disabled Veterans Credit (N.D.C.C. \$77-02-08.8). Attach a copy of function of the natural distanter (see N.D.C.C. \$77-02-08.8). Attach a copy of question at the property beautifier for thomestead Credit (N.D.C.C. \$77-02-08.1) or Disabled Veterans Credit (N.D.C.C. \$77-02-08.8). Attach a copy of question at the property beautifier for thomestead Credit (N.D.C.C. \$77-02-08.1) or Disabled Veterans Credit (N.D.C.C. \$77-02-08.8). Attach a copy of property is created above. For agricultural property, go directly to question at \$70.00 to the property is constituted above. For agricultural property, go directly to question at \$70.00 to the property beautifier for the purpose of appraisal: 1. Purchase price of property: \$170.800 Date of purchase: June 2013 The following facts relate to the market value of the property involved in this application is \$3.38.000 2. Has the property been offered for sal					in of the second
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 should be: Land \$750.700 Land \$180.900 Improvements \$ Land \$750.700 Land \$180.900 Land \$	Name Charleswood Commercial Esta	tes, LLC	Telephone No. (70)	1) 281-3951	
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Total \$ 750,700		·	*		_
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 rue and full value exceeds the market value 3. Eirror 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 of damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g)) 8. Eirror in noting payment of taxes, taxes erroreously 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		i !	-		
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 of 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.	(1)			(2)	
2. Residential or commercial property's true and fall value exceeds the market value	The difference of \$ 569,800.00 tr	ue and full value between (1) and (2) abo	ve is due to the following	g reason(s):	
3. Error in property description, entering the description, or extending the tax 4. Nonexisting improvement assessed 5. Complainant or property is exempt front taxation. Attach a copy of Application for Property Tax Exemption. 6. Duplicate assessment 7. Property improvement was destroyed of 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. 7. In 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			.D.C.C. § 57-02-27.2		
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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 / Contract Trade Other (explain) Was there personal property involved in the purchase price? 10 Estimated value: \$ yes/no 2. Has the property been offered for sale on the open market? 10 Estimated value: \$ yes/no Asking price: \$ Terms of sale: 3. The property was independently appraised: 10 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. It declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class Amisdemeanor for making a false statement in a governmental to the property of the pr	☐ 6. Duplicate assessment				
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		, -	atural disaster (see N.D.C	.C. § 57-23-04(1)(g))	
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	9. Property qualifies for Homestead Credit		rans Credit (N.D.C.C. § 5'	7-02-08.8). Attach a copy	of
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	the application. 10. Other (explain) See attached.				
question #5. 1. Purchase price of property: \$ 170,800 Date of purchase: June 2013 Terms: Cash					
1. Purchase price of property: \$ 170,800 Date of purchase: June 2013 Terms: Cash		the residential or commercial property des	cribed above. For agricul	tural property, go directly t	ю.
Terms: Cash	•	Date of purchase: June 2013	3		
2. Has the property been offered for sale on the open market?				•	
2. Has the property been offered for sale on the open market?	Was there personal property involved in the p	ourchase price? no Estimated	value: \$		_
Asking price: \$ Terms of sale: 3. The property was independently appraised: Purpose of appraisal:	· ·				
3. The property was independently appraised: NO					_
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 property of the prope	1		· .		-
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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 content of the property of the pro			\$		-
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 content of the content	1		338 000	-	-
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 content of the inspection.	· • · · · · · · · · · · · · · · · · · ·			//A	-
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 state of the penalties of N.D.C.C.	5. The estimated agreement productive value of	t tino property is offered at the			<u> </u>
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 state of the penalties of N.D.C.C.	property value be rea	ssessed and taxes recalculated			
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 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 declare under the penalties of N.D.C.C.	Applicant asks that property value be rea	ssossed und tuxes recurediated.			
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 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 declare under the penalties of N.D.C.C.					
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and the state and the tient in the test of the best of the public of a true and correct application	By filing this application, I consent to an inspection appraisal of the property. I understand the official	n of the above-described property by an au will give me reasonable notification of the	thorized assessment official inspection. See N.D.C.C.	al for the purpose of makin § 57-23-05.1.	g an
and the state and the tient in the test of the best of the public of a true and correct application	I declare under the penalties of N.D.C.C. 8 12.1-	11-02, which provides for a Class A misde	meanor for making a fals	e statement in a governme	ental
Signature of Preparer (if other than applicant) Date Signature of Applicant premaying more Date		land toperage had a failed has each come	ication		
Signature of Applicant (if other than applicant) Date Signature of Applicant from Date	Constitution		14/7/	10/	25
	Signature of Preparer (if other than applicant)	Date Signature of Ap	plicant framez	Date	

24775 (2-2016)

Recommendation of the gover			lity after evamination of this	application and the facts, passed
a resolution recommending to	the Board of County Commi	issioners that the application	be <u>deviced</u>	application and the facts, passed
	· · · · · · · · · · · · · · · · · · ·			
:				
2	day of Dec	. 2020	100 51	Y
Dated this 2	_day of		City Auditor or Township Cle	rk
4				
process to the second	Action by	the Board of County Co	mmissioners	
•	1			
Application was	by action	of	County Board of	of Commissioners.
	į			
	1			ove this application. The taxable
				d accordingly. The taxes, if paid, in full settlement of taxes for the
tax year	i	The Board accepts \$		_ III I (III settlement of taxes for the
tax year				
We reject this applicat	ion in whole or in part for	the following reason(s). W	/ritten explanation of the ra	tionale for the decision must be
attached.	i			
	,			J., L., W.W.
i				
County Auditor				Chairperson
r		ertification of County Au		the office of the County Treasurer
show the following facts as to	the assessment and the payor	nent of taxes on the property	described in this application.	the office of the county freusurer
Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
Tour	i i i i i i i i i i i i i i i i i i i		(1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	yes/no
I further certify that the taxabl	e valuation and the taxes ord	ered abated or refunded by the	he Board of County Commiss	sioner are as follows:
Year	Reduction in T	axable Valuation	Reduc	tion in Taxes
	!			
:				
	:	Ş	County Auditor	Date
Ì		8.1		
		£ 7		
i		601	9 0	¥
Control Contro		000	7 4 3	(must be withinflive busidess days of filing date)
•	nem s	Orlesmobs Estates	10 m	days of
	aten	10. Shu C EStat	4 6 4	usibess
	Ab Off I	DE.	1 7	Lifewe b
	For nd (ð		he with
;	ion	2	Yo filed tor	(must)
	plication For Abatem Or Refund Of Taxes	<u>_</u>	File l Was I Audii itor N wnshi	
!	Application For Abatement Or Refund Of Taxes	Name of Applicant	County Auditor's File No. Jate Application Was Filed With The County Auditor Date County Auditor Mailed Application to Township Clerk or Gity Auditor	
•	7	ofAp	y Auc Vpplic The C Sount cation or Cif	
		íam e	Sount Date / With ' Date (Upplii	

.	Application	on For Abate	ment Or Refundary Code § 57-23-0	ind Of Taxes		
File with the	County Auditor on or bef	:			becomes 4	induent.
State of North Dako	ta		Assessment District		entes? descriptions Subject Subject	enced funda enced en
County of Cass		į i	Property I.D. No.	02-0110-00020-0	00	ርስ ርስ
	ood Commercial Esta	ates, LLC		Telephone No. (70)		Marine .
,	x 9495, Fargo ND,					
	the property involved in t	*				
Lot: 2 Block: 1	CHARLESWOOD		1 **6- 29-12 REI	PLATTED 02-010	07-00030-0	00,
00040-000 & 0	00 50-000					
1						
Total true and full ve above for the year	alue of the property descri	ibed		Total true and full value of the form of the second of the sear	ue of the prop 2018_sho	erty described uld be:
Land.	\$ 343,100			Land	\$ 137,800	
Improvements	\$! 		Improvements	\$	
Total	\$ 343,100 (i)			Total	\$ <u>137,800</u>	<u> </u>
		:			`	2)
The difference of \$ _	205,300.00 tr	rue and full value bety	veen (1) and (2) above	is due to the following	g reason(s):	
3. Error in pro 4. Nonexisting 5. Complainan 6. Duplicate as 7. Property im 8. Error in noti 9. Property que the applicati	provement was destroyed o ing payment of taxes, taxes alifies for Homestead Credi	the description, or extern taxation. Attach a coordamaged by fire, floor erroneously paid to (N.D.C.C. § 57-02-08	nding the tax py of Application for P d, tornado, or other nate 5.1) or Disabled Veteran	ıral disaster (see N.D.C	7.C. § 57-23-04 7-02-08.8). At	ach a copy of
The following facts question #5.	relate to the market value o	f the residential or con	mercial property descri	bed above. For agricul	tural property,	go directly to
	property: \$_130,100					
Terms: Cash	✓ Contract	Trade	Other (expla	in)		
Was there person	al property involved in the		10 Estimated val s/no	ue: \$		
2. Has the property	been offered for sale on the	open market?no	. If yes, how long	?		
Asking price: \$	Tei	•	10			
7	independently appraised:		f appraisal:			
, , , , , , , , , , , , , , , , , , , ,		yes/no				
A		1	arket value estimate: \$_			——— I
	ade by whom?stimate of market value of t	1	this application is \$ 1	83.000		
	ricultural productive value	i			I/A	
				- ',		
Applicant asks that	the property value be	reassessed and a	ppropriate taxes	calculated.		
		1	***************************************			
By filing this application	on, I consent to an inspectic ty. I understand the official	on of the above-describ I will give me reasonab	ed property by an autho le notification of the ins	rized assessment official spection. See N.D.C.C.	ol for the purpo § 57-23-05.1.	se of making an
declare under the per matter, that this applica	nalties of N.D.C.C. § 12.1- ation is, to the best of my ki	11-02, which provides nowledge and belief, a	for a Class A misdeme true and correct applica	tion?		a governmental
Signature of Preparer	(if other than applicant)	Date	Signature of Appli	cant Mas	nach as CV	Date
24775		1	- **	e parti	De La	· gener

24775 (2-2016)

Recommendation of the govern	ning board of Ves	+ fargo		
On 12 121	the Board of County Comp	erning board of this municipality	y, after examination of this	application and the facts, passed
a resolution recommending to	ine Board of County Collin	issioners that the application be	- Old William	- The Profession of the Control of t
	1			/
Dated this 2	day of Dec	2020	NOTON	
		Cit	y Auditor or Township Cle	rk
	A delay by	y the Doord of County Com	missionars	
:	Action by	y the Board of County Com	imissioners	
;	1			
Application wasApprov	ed/Rejected by actic	n of	County Board of	of Commissioners.
Based upon an examinat	ion of the facts and the pro	visions of North Dakota Century	Code § 57-23-04, we appr	rove this application. The taxable
				d accordingly. The taxes, if paid,
will be refunded to the extent o	f\$ <u> </u>	The Board accepts \$		in full settlement of taxes for the
tax year	•			
<u> </u>	ł			
1.7			tten explanation of the ra	tionale for the decision must be
attached.		- ME WEI		
4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		The state of the s		
1				
Dated			A A	and the second of the second o
Dated	1			
County Auditor				Chairperson
	f County Commissioners to	ertification of County Audion of the action stated above and the ment of taxes on the property de	e records of my office and	the office of the County Treasurer
Short the following radio do to	1	The second secon	Date Paid	Payment Made
Year	Taxable Value	Tax	(if paid)	Under Written Protest?
,				yes/no
I further certify that the taxable	valuation and the taxes or	dered abated or refunded by the	Board of County Commiss	ioner are as follows:
Year	Reduction in	Taxable Valuation	Reduc	tion in Taxes
		· ·		
1	•	\bar{s} &	ounty Auditor	Date
	†	2	ounty Auditor	Date
п.		\$		
		Comerce	1 1	
,		23	00	(ausp.)
\$?	<u>+</u>	212	15 K	4 (11 mg
T.	mer ss	ح ال		s days c
	ate	1600 1400 1400	16 6	ouxines,
	- Ab	* £E		E.
	Application For Abatement Or Refund Of Taxes	7.5]]	(must be withful five business days of filing date)
	ion	30	or ailed	(winset)
:	icat Ir R	arphi	File I Vas F Audit tor M rashij	
	idd O	Name of Applicant	County Auditor's File No	
İ	₩ ₩	Appl	Audit plicat ne Con unty, tion te	
		ne of	enty te Ap th Th te Co te Co plicat	
a de la companya de l		Ä K	نَّةً مَّ الْأَقَالُ لَهُ اللَّهِ اللَّ الله الله الله الله الله الله الله الله	

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 Distric	t		Ö
County of Cass	Property I.D. No.	02-0114-0001	0-000	<u> </u>
Name Charleswood Commercial Esta	•		(701) 281-3951	
Address PO Box 9495, Fargo ND, 5	88106			
Legal description of the property involved in the	•	account difference and account of the second		
Lot: 1 Block: 1 CHARLESWOOD 3 PLAT DOC#14 00069		EPLATTED FF	RM 02-0111-0001	0-000
Total true and full value of the property described	ped	Total true and ful	I value of the property r2018 should	described
above for the year <u>2018</u> is: Land \$ 436,400	(Land	\$ 105,100	ne:
Improvements \$	[ents \$	
Total \$ 436,400		Total	\$_105,100	
The difference of \$\frac{331,300.00}{} tr	ue and full value between (1) and (2) abo		(2)	
 Residential or commercial property's true Error in property description, entering the Nonexisting improvement assessed Complainant or property is exempt from Duplicate assessment Property improvement was destroyed or Error in noting payment of taxes, taxes Property qualifies for Homestead Credit the application. Other (explain) See attached. 	te description, or extending the tax taxation. Attach a copy of Application for damaged by fire, flood, tornado, or other necroneously paid	atural disaster (see N	I.D.C.C. § 57-23-04(1)(
The following facts relate to the market value of	the residential or commercial property desc	cribed above. For ag	gricultural property, go o	lirectly to
question #5. 1. Purchase price of property: \$ 99,300	Date of purchase: June 2013		w-w-4	
Terms; Cash ✓ Contract	Trade Other (exp	lain)		
Was there personal property involved in the p	ourchase price? no Estimated v	alue: \$		
2. Has the property been offered for sale on the				
Asking price: \$ Ter	ms 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				
5. The estimated agricultural productive value of	or this property is excessive because of the f	onowing condition(s), <u>19/7</u> 2	
Applicant asks that property value be rea	ssessed and taxes recalculated.			
By filing this application, I consent to an inspection appraisal of the property. I understand the official	n of the above-described property by an aut	horized assessment of inspection. See N.D.	official for the purpose of the co.C.C. § 57-23-05.1.	of making an
I declare under the penalties of N.D.C.C. § 12.1- matter, that this application is, to the best of my kn	11-02, which provides for a Class A misde	meanor for making		overnmental 10/28/ Date
Signature of Preparer (if other than applicant)	Date Signature of Ap	plicant		Date (28)

24775 (2-2016)

a resolution recommending to	the Board of County Com	St Fargo overning board of this municipal nunissioners that the application t	ity, after examination of this	s application and the facts, passed
Dated this 2	_day of Dee		City Auditof or Township Cle	
			•	ork.
	;	by the Board of County Co		
Application wasAppro	by act	ion of	County Board	of Commissioners.
•	1 '			rove this application. The taxable
				ed accordingly. The taxes, if paid,
will be refunded to the extent tax year	i	The Board accepts \$ _		_ in full settlement of taxes for the
We reject this applica	tion in whole or in part f	or the following reason(s). W	ritten explanation of the ra	tionale for the decision must be
attached.	<u> </u>			
Dated	!,			
County Auditor				Chairperson
County Auditor		Certification of County Au		,
County Auditor I certify that the Board	of County Commissioners	•	the records of my office and	the office of the County Treasurer
County Auditor I certify that the Board show the following facts as to	of County Commissioners the assessment and the pa	took the action stated above and yment of taxes on the property d	the records of my office and described in this application. Date Paid	the office of the County Treasurer
County Auditor I certify that the Board show the following facts as to	of County Commissioners	took the action stated above and	the records of my office and lescribed in this application	Payment Made Under Written Protest?
County Auditor I certify that the Board show the following facts as to	of County Commissioners the assessment and the pa	took the action stated above and yment of taxes on the property d	the records of my office and described in this application. Date Paid	the office of the County Treasurer
County Auditor I certify that the Board show the following facts as to	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property d	the records of my office and described in this application. Date Paid (if paid)	the office of the County Treasurer Payment Made Under Written Protest? yes/no
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property d Tax ordered abated or refunded by the	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows:
County Auditor I certify that the Board show the following facts as to	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property d Tax	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis	the office of the County Treasurer Payment Made Under Written Protest? yes/no
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property d Tax ordered abated or refunded by the	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows:
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis	Payment Made Under Written Protest? yes/no sioner are as follows:
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows:
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis	Payment Made Under Written Protest? yes/no sioner are as follows:
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduction County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduction County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value le valuation and the paxes of Reduction in	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduction County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value le valuation and the paxes of Reduction in	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduction County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value le valuation and the paxes of Reduction in	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduction County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value le valuation and the paxes of Reduction in	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduction County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value le valuation and the paxes of Reduction in	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduct County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value le valuation and the paxes of Reduction in	Tax Tax Tax Tax Tax Tax Tax Tax	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduct County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows:
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value le valuation and the paxes of Reduction in	Tax Tax Tax Tax Tax Tax Tax Tax	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduct County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date
County Auditor I certify that the Board show the following facts as to Year I further certify that the taxable	of County Commissioners the assessment and the pa Taxable Value le valuation and the paxes of Reduction in	took the action stated above and yment of taxes on the property of Tax Tax ordered abated or refunded by the Taxable Valuation	the records of my office and described in this application. Date Paid (if paid) e Board of County Commis Reduction County Auditor	Payment Made Under Written Protest? yes/no sioner are as follows: Date

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 Distric	t	
County of Cass	Property I.D. No.	02-0110-00030-0	
Name Charleswood Commercial Esta	ites, LLC	Telephone No. (70)	1) 281-3951
Address PO Box 9495 Fargo, ND 58	8106		
Legal description of the property involved in the	f.		
Lot: 3 Block: 1 CHARLESWOOD 2 00040-000 & 000 50-000 .	28TH LT 3 BLK 1 **6- 29-12 RE	EPLATTED 02-010	07-00030-000,
Total true and full value of the property descriations for the year	bed	Total true and full valuabove for the year	ue of the property described 2018 should be:
Land \$_343,100	; ;	Land	\$_137,800
Improvements \$	1 1	Improvements	\$
Total \$ 343,100	:	Total	\$ <u>137,800</u>
			``
The difference of \$\frac{205,300.00}{} tr	rue and full value between (1) and (2) abov	re is due to the following	g reason(s):
 6. Duplicate assessment 7. Property improvement was destroyed or 8. Error in noting payment of taxes, taxes 	he description, or extending the tax n taxation. Attach a copy of Application for claim and the second of the sec	ntural disaster (see N.D.C	C.C. § 57-23-04(1)(g)) 7-02-08.8). Attach a copy of
The following facts relate to the market value of question #5.	f the residential or commercial property desc	ribed above. For agricul	tural property, go directly to
1. Purchase price of property: \$\frac{130.100}{}	Date of purchase: June 2013		
Terms: Cash ✓ Contract	TradeOther (exp	lain)	
Was there personal property involved in the p	purchase price? <u>no</u> Estimated v	alue: \$	
2. Has the property been offered for sale on the		g?	
1	rins 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			T/A
5. The estimated agricultural productive value of	of this property is excessive because of the fo	ollowing condition(s):_N	//A
			-
Applicant asks that the property value be	reassessed and taxes recalculated	d.	
			· .
	1		,
By filing this application, I consent to an inspected appraisal of the property. I understand the official	on of the above-described property by an aut I will give me reasonable notification of the i	norized assessment official inspection. See N.D.C.C.	al for the purpose of making an § 57-23-05.1.
I declare under the penalties of N.D.C.C. § 12.1- matter, that this application is, to the best of my kn	-11-02, which provides for a Class A misder nowledge and belief, a true and correct appli		e statement in a governmental
Signature of Preparer (if other than applicant)	Date Signature of App	olicant Man	win My Date
24775	!	11 227	Die

On	idation of the go				nicipality, after	examination of the	is application and the facts, passed
a resolutio	n recommending	to the Board	of County Com	missioners that the appli	cation be	denied	
		A 1844 Supheror	,	Wilder Charles Control			
	!						0
Date	ed this ZI	day of	Dec	2020	City Audi	tor or Township C	lerk
			Action I	by the Board of Coun	ty Commissio	oners	
Application	n was	proved/Rejected	by act	ion of		County Board	of Commissioners.
	!		;	ovisions of North Dakota	Century Code	δ 57-23-04, we ap	prove this application. The taxable
	, -		· · · · · · · · · · · · · · · · · · ·				ed accordingly. The taxes, if paid
							in full settlement of taxes for th
			1				
Wa	raiset this appli	antion in wh	ole or in part f	or the following resease	'c) Written av	nlonation of the t	rationale for the decision must b
	-		1	or the following reason,		pianation of the i	ationale for the accision must be
attaclicu.			!				
-							
Dated							
Dated							Ohimon
			1		ty Auditor		Chairperso
County Au	ditor	rd of County (Commissioners	took the action stated abo	ve and the recor	ds of my office and	d the office of the County Treasure
County Au	ditor tify that the Boar ollowing facts as	rd of County C to the assessi	Commissioners i	took the action stated abo yment of taxes on the pro	ve and the recor	in this application Date Paid	d the office of the County Treasure 1. Payment Made
County Au	ditor	rd of County C to the assessi	Commissioners	took the action stated abo	ve and the recor	in this application	d the office of the County Treasure Payment Made Under Written Protest?
County Au	ditor tify that the Boar ollowing facts as	rd of County C to the assessi	Commissioners i	took the action stated abo yment of taxes on the pro	ve and the recor	in this application Date Paid	d the office of the County Treasure 1. Payment Made
County Au I cer show the fo	ditor tify that the Boar bllowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pa xable Value	took the action stated abo yment of taxes on the pro	ve and the recor perty described	in this application Date Paid (if paid)	d the office of the County Treasure Payment Made Under Written Protest? yes/no
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County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners in the payment and the payment and the taxes of	took the action stated abo yment of taxes on the pro Tax ordered abated or refunde	ve and the recor perty described	I in this application Date Paid (if paid) of County Commi	d the office of the County Treasure Payment Made Under Written Protest? yes/no ssioner are as follows:
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County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners in the payment and the payment and the taxes of	took the action stated abo yment of taxes on the pro Tax ordered abated or refunde a Taxable Valuation	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	d the office of the County Treasure Payment Made Under Written Protest? yes/no ssioner are as follows:
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners in the payment and the payment and the taxes of	took the action stated abo yment of taxes on the pro Tax ordered abated or refunde a Taxable Valuation	ve and the recor perty described	in this application Date Paid (if paid) of County Commi	d the office of the County Treasure Payment Made Under Written Protest? yes/no ssioner are as follows:
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County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners in the payment and the payment and the taxes of	took the action stated abo yment of taxes on the pro Tax ordered abated or refunde a Taxable Valuation	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	d the office of the County Treasure Payment Made Under Written Protest? yes/no ssioner are as follows:
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners in the payment and the payment and the taxes of	took the action stated abo yment of taxes on the pro Tax ordered abated or refunde	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	d the office of the County Treasure Payment Made Under Written Protest? yes/no ssioner are as follows: uction in Taxes Date
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pay xable Value	Tax Tax Tax Taxable Valuation	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	d the office of the County Treasure Payment Made Under Written Protest? yes/no ssioner are as follows: uction in Taxes Date
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pay xable Value	Tax Tax Tax Taxable Valuation	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	d the office of the County Treasure Payment Made Under Written Protest? yes/no ssioner are as follows:
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pay xable Value	Tax Tax Tax Taxable Valuation	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	d the office of the County Treasure Payment Made Under Written Protest? yes/no ssioner are as follows: uction in Taxes Date
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pay xable Value	Tax Tax Tax Taxable Valuation	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	Payment Made Under Written Protest? yes/no ssioner are as follows: Date
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pay xable Value	Tax Tax Tax Taxable Valuation	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	Payment Made Under Written Protest? yes/no ssioner are as follows: Date
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pay xable Value	Tax Tax Tax Taxable Valuation	d by the Board County A	Date Paid (if paid) of County Comming Reduction	Payment Made Under Written Protest? yes/no ssioner are as follows: Date Output Date
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pay xable Value	Tax Tax ordered abated or refunde a Taxable Valuation	d by the Board County A	Date Paid (if paid) of County Comming Reduction	Payment Made Under Written Protest? yes/no ssioner are as follows: Date Output Date
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the pay xable Value	Tax Tax ordered abated or refunde a Taxable Valuation	d by the Board County A	Date Paid (if paid) of County Comming Reduction	Payment Made Under Written Protest? yes/no ssioner are as follows: Date Output Date
County Au I cer show the fo	ditor tify that the Boar ollowing facts as Year	rd of County C to the assessi Taz	Commissioners ment and the parameter and the taxes of Reduction in	Tax Tax Tax Taxable Valuation	ve and the reconsperty described	in this application Date Paid (if paid) of County Commi	Payment Made Under Written Protest? yes/no ssioner are as follows: Date Output Date

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 Distric	
County of Cass	Property I.D. No.	02-0111-00030-000
Name Charleswood Commercial Esta	ites, LLC	Telephone No. (701) 281-3951
Address PO Box 9495, Fargo ND, 5	58106	
Legal description of the property involved in the	nis application:	
Lot: 3 Block: 1 CHARLESWOOD 2	POTH LT 3 BLK 1	
Total true and full value of the property descriabove for the year 2018 is:	l bed :	Total true and full value of the property described above for the year 2018, should be:
Land \$_841.800	: -	Land \$ 253,400
Improvements \$	1	Improvements \$
Total \$ 841,800		Total \$ 253,400 (2)
(1)	` 1	
The difference of \$ <u>588,400.00</u> tr	ue and full value between (1) and (2) abov	ve is due to the following reason(s):
	exceeds its agricultural value defined in N.	D.C.C. § 57-02-27.2
 2. Residential or commercial property's tree 3. Error in property description, entering the 		
 4. Nonexisting improvement assessed 5. Complainant or property is exempt from 	tavation. Attach a conv. of Application for	Property Tay Evennation
6. Duplicate assessment	i taxation. Attach a copy of Application for	riopeny tax exemption.
	, –	atural disaster (see N.D.C.C. § 57-23-04(1)(g))
		ans 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 desc	cribed above. For agricultural property, go directly to
question #5.		
1. Purchase price of property: \$ 239,400		olain)
		ralue: \$
2. Has the property been offered for sale on the	open market? <u>no</u> . If yes, how lon	ng?
Asking price: \$ Ter	•	
3. The property was independently appraised:	no Purpose of appraisal:	
	yes/no Market value estimate:	\$
Appraisal was made by whom?		
	he property involved in this application is \$_	338,000
5. The estimated agricultural productive value	of this property is excessive because of the f	ollowing condition(s): N/A
,		
Applicant asks that property value be rea	ssessed and taxes recalculated.	
		the state of the s
By filing this application, I consent to an inspection appraisal of the property. I understand the official	n of the above-described property by an auti will give me reasonable notification of the	horized assessment official for the purpose of making an inspection. See N.D.C.C. § 57-23-05.1.
I declare under the penalties of N.D.C.C. § 12.1-matter, that this application is, to the best of my ki	11-02, which provides for a Class A misden nowledge and belief, a true and correct appli	meanor for making a false statement in a governmental ication.
· · · · · · · · · · · · · · · · · · ·	260	10/28/202
Signature of Preparer (if other than applicant)	Date Signature of Ap	plicant Date

Recommendation of the gover				
On 12/21	, <u>2020</u> , the gov	erning board of this municipalit	ty, after examination of this	application and the facts, passed
a resolution recommending to	the Board of County Comn	nissioners that the application b	e_Carricol	
			٠	=A
Dated this Z	day of Dec		Was	10
•		Ci	ty Auditor or Township Cle	or K
:	Action b	y the Board of County Con	nmissioners	
i .	* : e			
Application was	by action	on of	County Board of	of Commissioners.
	ed/Rejected			
Based upon an examina	tion of the facts and the pro	visions of North Dakota Centur	y Code § 57-23-04, we app	rove this application. The taxable
	· ·			ed accordingly. The taxes, if paid,
will be refunded to the extent of	of\$. The Board accepts \$		_ in full settlement of taxes for the
tax year				
; *	•	-		tionale for the decision must be
attached.		114		
-4-				
	ì			
Dated				
				Chairperson
County Auditor : I certify that the Board of show the following facts as to	of County Commissioners to	ertification of County Aud ok the action stated above and the nent of taxes on the property do	he records of my office and	the office of the County Treasurer
Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
			(or production)	yes/no
I further certify that the taxable	e valuation and the taxes or	dered abated or refunded by the	Board of County Commiss	sioner are as follows:
Year	Reduction in	Taxable Valuation	Reduc	etion in Taxes
i	Reduction in	Tuxuoic vuituation	Teodic	Hotelin Tures
	!			
i	:	7	County Auditor	Date
- ≜		Ž,	Jounty Additor	Date
·	, ,	2		
•		Lopmerda		
T.		0,1	3 8	(must be within five business clays of filing data)
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	Vbar	tes 15		ive busi
	or /	50	7 7	vithin i
•	olication For Abatem Or Refund Of Taxes	A L	. B. ji	aust ber
	r Re	\mathcal{O}	ile No as Fil udito r Ma sship or	5
•	Application For Abatement Or Refund Of Taxes	cant	or's F ion W: nty A: nudito Audite	
·	y Y	Appli	Audito plicati e Cou unty A ion to City	
•		Name of Applicant	County Auditor's File No	
4		× z	ರ ಕ್ಕೌ ಕ್ಕೌರ	