

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 4525 through 4534

December 20th, 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

These properties were appealed by Mr. Patel, for the 2018 taxable year, through the abatement process and were denied at both the local and county levels. No new information has been supplied by the appellant to support a change in value for 2019 or 2020. After email discussions with Mr. Patel, it appears his concern is the tax burden associated with the property. A copy of his email has been included.

Analysis

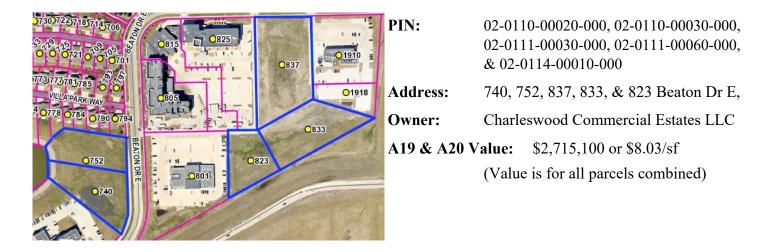
In review of West Fargo's comparable sales, which are all contiguous to the appealed parcels, there is a clear trend that this area has seen a substantial appreciation in value since there \$2,974,191 or \$5.63/sq ft acquisition in 2013. While lot size can have a great impact on commercial land sales, 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.

The abatement applications were denied at the city commission meeting on a 5-0 vote.

Recommendation

It is my recommendation to deny abatements 4525 through 4534 for Charleswood Commercial Estates, LLC.



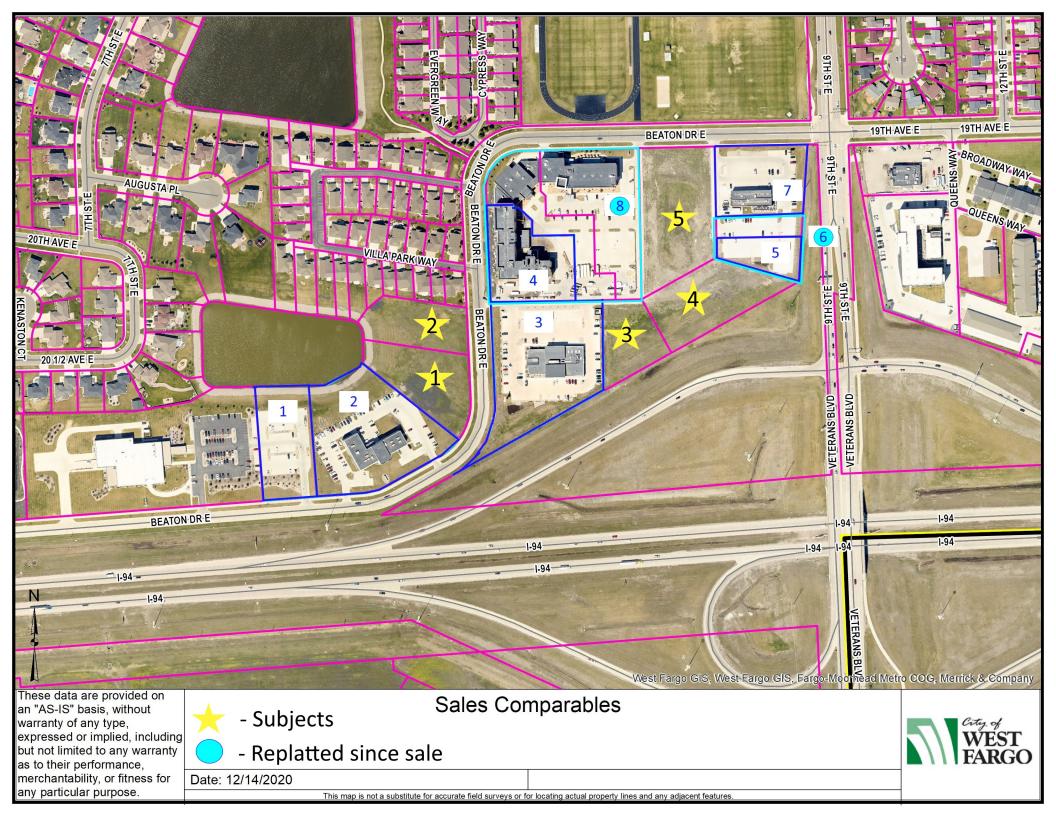
Property Notes: The properties appealed are vacant commercial land parcels situated on the northwest corner of I94 and 9th St E. These properties are in a tax increment finance district established in 2013. Zoning of these parcels are PUD and Commercial Office Park.

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 9 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 2019 AND 2020 VALUES



	Charleswood Commercial Estates LLC									
	Subjects									
Position	Parcel	Address		Owner		2018 ASD \$	Lot Size SF	<u>\$/SF</u>	Zone	
1	02-0110-00020-000	740 BEATON DR E	Charleswoo	od Commercial Estates LLC		\$ 343,100	57,188	\$ 6.00	C-OP	
2	02-0110-00030-000	752 BEATON DR E	Charleswoo	od Commercial Estates LLC		\$ 343,100	57,188	\$ 6.00	C-OP	
3	02-0114-00010-000	823 BEATON DR E	Charleswoo	od Commercial Estates LLC		\$ 436,400	43,644	\$ 10.00	PUD	
4	02-0111-00060-000	833 BEATON DR E	Charleswoo	od 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								
	Parcel	Address	Sold Date	<u>Seller</u>	<u>Buyer</u>	Sale Price	Lot Size SF	<u>\$/SF</u>	Zone	
	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 02-011	1-00050-000 & 02-0114-00020	-000 which th	ey later sold.)		
	Comparable Sales									
Position	Parcel	Address	Sold Date	<u>Seller</u>	Buyer	Sale Price	Lot Size SF	<u>\$/SF</u>	Zone	DBA
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 LLF	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

CAUTION: EXTERNAL EMAIL

Hi Paul:

This is really frustrating – You may take it through the committee and share my email below along with what you told me. Take care.

Regards, Sanjay C. Patel

From: Fracassi, Paul [mailto:FracassiP@casscountynd.gov] Sent: Monday, December 20, 2021 9:29 AM To: Sanjay Patel Subject: RE: Requested Information

Good morning,

Thanks for reaching out with your concern. The question you bring up would be a legislative concern, as it would require a change to the North Dakota Century Code to allow a taxpayer to go back beyond the current timeframe. If there was issues with the value increase, you had the ability to discuss your concerns in the year it was increased and, using your example of the value spike in 2015, you could've filed an abatement during the 2016 and 2017 year to further appeal concerns with the value.

I want to be clear because taxes and value often seem synonymous but the tax burden associated with a property is not part of the abatement process. The process is to review the valuation and verify if the valuation is supported. During the previous abatement that was filed for 2018 the value was clearly supported and I find it hard to see how this has changed due to current market conditions. You're free to continue with this process as you see fit, but as was stated in the previous email, I would not expect a different outcome since no new information was provided to support a change in valuation.

Let me know how you wish to proceed and feel free to give me a call if you wish to discuss.

Take care,

From: Sanjay Patel <sanjay@nethertz.com>
Sent: Monday, December 20, 2021 8:23 AM
To: Fracassi, Paul <FracassiP@casscountynd.gov>
Subject: RE: Requested Information

CAUTION: EXTERNAL EMAIL

Hi Paul:

I have done some more research during the weekend – the issue of today's values lies in 2015 when a large increase was made to the property values – Nick said that they did that because the values were not updated for several years before then, and they made a large sweep to make one time correction. The issue is if this type of corrections are allowed by the law in one single year because that increase has created higher value tax for several years that the law will not allow me to challenge anymore. Comments?

Regards, Sanjay C. Patel

From: Fracassi, Paul [mailto:FracassiP@casscountynd.gov] Sent: Friday, December 17, 2021 2:33 PM To: Sanjay Patel Cc: nick.lee Subject: RE: Requested Information

Sounds good. I'll wait to hear back. Take care.

From: Sanjay Patel <<u>sanjay@nethertz.com</u>>
Sent: Friday, December 17, 2021 10:35 AM
To: Fracassi, Paul <<u>FracassiP@casscountynd.gov</u>>
Cc: nick.lee <<u>nick.lee@westfargond.gov</u>>
Subject: RE: Requested Information

CAUTION: EXTERNAL EMAIL Hi Paul:

Good morning – I am in receipt of your email – will revert to you.

Regards, Sanjay C. Patel From: Fracassi, Paul [mailto:FracassiP@casscountynd.gov] Sent: Thursday, December 16, 2021 1:29 PM To: Sanjay Patel; nick.lee Subject: RE: Requested Information

Good afternoon gentleman,

I wanted to let you know that I received the abatement applications as well as the information that was supplied to the city board. I noticed that all the information is identical to the abatements that were submitted for these properties for the 2018 taxable year. Sanjay, do you have any updated information to submit in support of your request? Based on the current information I would expect the same result since these were already denied and the market has only increased since the 2018 taxable year.

Let me know if you wish to proceed with the current information and I'll place it on the agenda for

the January 3rd meeting. My deadline for submitting an agenda item is Monday, December 20th at noon.

Thanks.

From: Sanjay Patel <<u>sanjay@nethertz.com</u>>
Sent: Tuesday, December 7, 2021 10:56 PM
To: nick.lee <<u>nick.lee@westfargond.gov</u>>
Cc: Fracassi, Paul <<u>FracassiP@casscountynd.gov</u>>
Subject: RE: Requested Information

CAUTION: EXTERNAL EMAIL

Thanks, Mr Lee. Appreciate the information.

I will watch for Mr Fracassi's message.

Regards, Sanjay C. Patel

From: Nicholas R. Lee [mailto:Nick.Lee@westfargond.gov]
Sent: Tuesday, December 07, 2021 3:45 PM
To: Sanjay Patel
Cc: 'Paul Fracassi (FracassiP@casscountynd.gov)'
Subject: Requested Information

Hi Sanjay-

I have CC'd Paul Fracassi, Cass County Tax Director. He will be reaching out to notify you of the date/time of your abatement hearing for Cass County. I am told it will be heard in January.

Also here is Jim Larson West Fargo Finance Director's contact info: 515-5003 Jim Larson jim.larson@westfargond.gov

I believe this is everything you requested.

Have a nice day,



Nick R. Lee Assessor, City of West Fargo

800 Fourth Ave. E., Suite #1 West Fargo, ND 58078 (701) 515-5300 Visit our website at: <u>assessments.westfargond.gov</u>

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. <u>(</u> 7	01) 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 00040-000 & 000 50-000	. 1 **6- 29-12 RE	PLATTED 02-0	1107-00030-000,
Total true and full value of the property described above for the year $\underline{2019}$ is:		Total true and full y above for the year	value of the property described
Land <u>\$ 343,100</u>		Land	<u>\$ 137,800</u>
Improvements \$		Improvemen	ts \$
Total \$_343.100		Total	<u>\$ 137,800</u>
(1) The difference of s 205,300.00 true and full value bef			(2)
 4. Nonexisting improvement assessed 5. Complainant or property is exempt from taxation. Attach a c 6. Duplicate assessment 7. Property improvement was destroyed or damaged by fire, flor 8. Error in noting payment of taxes, taxes erroneously paid 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 10. Other (explain) See attached 	od, tornado, or other na	tural disaster (see N.E	D.C.C. § 57-23-04(1)(g))
The following facts relate to the market value of the residential or con question #5.	nmercial property descr	ibed above. For agrid	cultural property, go directly to
1. Purchase price of property: \$_130,100 Date of pur			
Terms: Cash Contract Trade			
Was there personal property involved in the purchase price?	no Estimated va	lue: \$	
2. Has the property been offered for sale on the open market? \underline{n} yes	O If yes, how long	?	
Asking price: \$ Terms of sale:			
3. The property was independently appraised: <u>no</u> Purpose yes/no			
Appraisal was made by whom?			
4. The applicant's estimate of market value of the property involved		183.000	
5. The estimated agricultural productive value of this property is exc	essive because of the fo	llowing 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.

Date

Signature of Preparer (if other than applicant)

Signature of Applicant Manazines Mos

3/31/2021 Date

1.5

Recommendation of the gov On $12/6$ a resolution recommending				is application and the facts, passed
		2021		~
Dated this		······································	City Auditor or Township Cl	
		by the Board of County		
Application was Appr	by act	ion of	County Board	of Commissioners,
valuation is reduced from \$		to \$	and the taxes are reduc	prove this application. The taxable ed accordingly. The taxes, if paid, _ in full settlement of taxes for the
tax year				_
We reject this application attached.				ationale for the decision must be
Dated	······································			
County Auditor I certify that the Board show the following facts as t Year	of County Commissioners t	Certification of County A took the action stated above a yment of taxes on the proper Tax		Chairperson the office of the County Treasurer Payment Made Under Written Protest?
				yes/no
I further certify that the taxal	ble valuation and the taxes o	rdered abated or refunded by	the Board of County Commis	sioner are as follows:
Year	Reduction in	n Taxable Valuation	Redu	ction in Taxes
		lai Suc	County Auditor	Date
	Application For Abatement Or Refund Of Taxes	Name of Applicant Charleservood State	County Auditor's File No. 4525 Date Application Was Filed 11/1/21 With The County Auditor Date County Auditor Mailed 11/1/21 Clerk or City Auditor	(must be within five bleiness b ays of filmg dut)

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.

		Assessment Distric		
County of Cass		Property I.D. No.	02-0110-000	020-000
Name Charlesw	ood Commercial Estates, LLC		Telephone No.	(701) 281-3951
Address PO BC	ox 9495, Fargo ND, 58106			
legal description of	f the property involved in this application:			
Lot: 2 Block: 1 00040-000 & (CHARLESWOOD 28TH LT 2 BI 000 50-000	LK 1 **6- 29-12 RI	EPLATTED 02	2-0107-00030-000,
Fotal true and full x bove for the year _	alue of the property described		Total true and fu above for the yes	all value of the property described ar2020 should be:
Land	\$_343,100		Land	<u>\$ 137,800</u>
Improvements	\$		Improvei	ments \$
Total	\$ <u>343,100</u> (1)		Total	\$ <u>137,800</u> (2)
he difference of S				(2)
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 	provement was destroyed or damaged by fire,	extending the tax a copy of Application for		
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property que the applica 10. Other (explained) 	operty description, entering the description, or g improvement assessed nt or property is exempt from taxation. Attach assessment aprovement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid alifies for Homestead Credit (N.D.C.C. § 57-0 tion. lain) See attached	extending the tax a copy of Application for flood, tornado, or other na 12-08.1) or Disabled Veter	ntural disaster (see ans Credit (N.D.C.)	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property que the applica 10. Other (explanation) 	operty description, entering the description, or g improvement assessed nt or property is exempt from taxation. Attach assessment aprovement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid ialifies for Homestead Credit (N.D.C.C. § 57-0 tion.	extending the tax a copy of Application for flood, tornado, or other na 12-08.1) or Disabled Veter	ntural disaster (see ans Credit (N.D.C.)	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property que the applica 10. Other (explementation) The following facts question #5. Purchase price content 	operty description, entering the description, or or g improvement assessed int or property is exempt from taxation. Attach assessment approvement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid tailifies for Homestead Credit (N.D.C.C. § 57-0 tion. tion. ain) See attached relate to the market value of the residential or of property: \$_130,100 Date of	extending the tax a copy of Application for flood, tornado, or other na 12-08.1) or Disabled Veter commercial property desc purchase: <u>June 2013</u>	ttural disaster (see ans Credit (N.D.C.) ribed above, For a	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of gricultural property, go directly to
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property question the applica 10. Other (expl The following facts question #5. Purchase price of Terms; Cash 	poperty description, entering the description, or or g improvement assessed int or property is exempt from taxation. Attach assessment inprovement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid ialifies for Homestead Credit (N.D.C.C. § 57-0 tion. See attached in See attached in the market value of the residential or of property: \$130,100 Date of Contract Trade	extending the tax a copy of Application for flood, tornado, or other na 12-08.1) or Disabled Veter commercial property desc purchase: <u>June 2013</u> Other (exp	ntural disaster (see ans Credit (N.D.C.) ribed above. For a	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of gricultural property, go directly to
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property question the applica 10. Other (expl The following facts question #5. Purchase price of Terms: Cash 	operty description, entering the description, or or g improvement assessed int or property is exempt from taxation. Attach assessment approvement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid tailifies for Homestead Credit (N.D.C.C. § 57-0 tion. tion. ain) See attached relate to the market value of the residential or of property: \$_130,100 Date of	extending the tax a copy of Application for flood, tornado, or other na 12-08.1) or Disabled Veter commercial property desc purchase: <u>June 2013</u> Other (exp	ntural disaster (see ans Credit (N.D.C.) ribed above. For a	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of gricultural property, go directly to
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property que the applica 10. Other (expl The following facts question #5. Purchase price of Terms: Cash	poperty description, entering the description, or or g improvement assessed int or property is exempt from taxation. Attach assessment inprovement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid ialifies for Homestead Credit (N.D.C.C. § 57-0 tion. See attached in See attached in the market value of the residential or of property: \$130,100 Date of Contract Trade	extending the tax a copy of Application for flood, tornado, or other na 12-08.1) or Disabled Veter commercial property desc purchase: June 2013Other (exp	ttural disaster (see ans Credit (N.D.C.) ribed above. For a lain)	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of gricultural property, go directly to
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property que the applica 10. Other (expl The following facts question #5. Purchase price of Terms: Cash	operty description, entering the description, or or g improvement assessed int or property is exempt from taxation. Attach assessment aprovement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid talifies for Homestead Credit (N.D.C.C. § 57-0 tion. Anin) See attached relate to the market value of the residential or of property: \$_130,100 Date of Contract Trade_ nal property involved in the purchase price? y been offered for sale on the open market?	extending the tax a copy of Application for flood, tornado, or other na v2-08.1) or Disabled Veter commercial property desc purchase: <u>June 2013</u> Other (exp <u>no</u> Estimated v yes/no If yes, how lon yes/no	ttural disaster (see ans Credit (N.D.C. ribed above. For a lain) alue: \$	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of gricultural property, go directly to
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property que the applica 10. Other (expl The following facts question #5. Purchase price of Terms: Cash	operty description, entering the description, or a gimprovement assessed nt or property is exempt from taxation. Attach assessment approvement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid talifies for Homestead Credit (N.D.C.C. § 57-0 tion. ani) See attached relate to the market value of the residential or of property: \$_130,100 Date of Trade nal property involved in the purchase price? the number of the sale of the sal	extending the tax a copy of Application for flood, tornado, or other na 22-08.1) or Disabled Veter commercial property desc purchase: <u>June 2013</u> Other (exp <u>no</u> Estimated v yes/no Dose of appraisal:	ttural disaster (see ans Credit (N.D.C. ribed above. For a lain) alue: \$	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of gricultural property, go directly to
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property question (applicate) 10. Other (explanation) 11. Purchase price of Terms: Cash Was there person 2. Has the property asking price: \$ 3. The property was 	operty description, entering the description, or a g improvement assessed int or property is exempt from taxation. Attach assessment improvement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid ialifies for Homestead Credit (N.D.C.C. § 57-0 tion. alain) See attached relate to the market value of the residential or of property: \$_130,100 Date of Trade Trade relate to the market on the purchase price? veen offered for sale on the open market? Terms of sale: Terms of sale: ts independently appraised: Purporty = Purporty =	extending the tax a copy of Application for flood, tornado, or other na 22-08.1) or Disabled Veter commercial property desc purchase: June 2013Other (expOther (exp	ttural disaster (see ans Credit (N.D.C. ribed above. For a lain) alue: \$	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of gricultural property, go directly to
 4. Nonexistin 5. Complaina 6. Duplicate a 7. Property in 8. Error in no 9. Property que the applica 10. Other (expl The following facts question #5. 1. Purchase price of Terms: Cash	operty description, entering the description, or a gimprovement assessed and or property is exempt from taxation. Attach assessment approvement was destroyed or damaged by fire, ting payment of taxes, taxes erroneously paid alifies for Homestead Credit (N.D.C.C. § 57-0 tion. See attached	extending the tax a copy of Application for flood, tornado, or other na i2-08.1) or Disabled Veter: commercial property desc purchase: <u>June 2013</u> Other (expOther (expOther (expOther (expOther (expOther (expOther (exp	itural disaster (see ans Credit (N.D.C.) ribed above. For a lain)	nption. N.D.C.C. § 57-23-04(1)(g)) C. § 57-02-08.8). Attach a copy of gricultural property, go directly to

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

3/31/2021 Date

.

 \mathbf{t}

n 70 ;

on 12/1	eming board of \underline{We} ; \underline{G} \underline{R} , the gove the Board of County Commi		y, after examination of this e = e e e e e e e e e e e e e e e e e e	application and the facts, passed
Dated this	_day of	Cit	y Allener of Township Cie	F.
Application was		the Board of County Con		of Commissioners.
valuation is reduced from \$	of\$	_ to \$	and the taxes are reduce	rove this application. The taxable d accordingly. The taxes, if paid, _ in full settlement of taxes for the
		the following reason(s). Wri		tionale for the decision must be
Dated				
County Auditor I certify that the Board show the following facts as to	of County Commissioners too	rtification of County Audi k the action stated above and th ent of taxes on the property de	ne records of my office and	Chairperson the office of the County Treasurer Payment Made
Year	Taxable Value	Tax	(if paid)	Under Written Protest? yes/no
I further certify that the taxab	le valuation and the taxes orde	ered abated or refunded by the	Board of County Commiss	
Year		axable Valuation		tion in Taxes
		ō ~	county Auditor	Date
	Application For Abatement Or Refund Of Taxes	Name of Applicant Charle Scioned Commercial	hi/	(must be within five Justices day of filling dute)

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 Distric	et	
County of Cass	Property I.D. No.	02-0110-0003	0-000
Name Charleswood Commercial Estates, LLC		Telephone No(701) 281-3951
Address PO Box 9495 Fargo, ND 58106			
egal description of the property involved in this applicati	ion:		
Lot: 3 Block: 1 CHARLESWOOD 28TH LT 00040-000 & 000 50-000 . "otal true and full value of the property described	3 BLK 1 **6- 29-12 RF		value of the property described
bove for the year 2019 is:			
Land \$_343,100		Land	\$ <u>137,800</u>
Improvements \$		Improveme	ents \$
Total \$_343,100		Total	\$ <u>137,800</u>
(1)			(2)
'he difference of \$ 205,300.00 true and full y	value between (1) and (2) abov	ve is due to the follo	wing reason(s):
 Agricultural property true and full value exceeds its Residential or commercial property's true and full value Error in property description, entering the descriptio Nonexisting improvement assessed Complainant or property is exempt from taxation. A Duplicate assessment Property improvement was destroyed or damaged by Error in noting payment of taxes, taxes erroneously 	alue exceeds the market value on, or extending the tax Attach a copy of Application for y fire, flood, tornado, or other na paid	Property Tax Exemp atural disaster (see N	

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.

Date

Signature of Preparer (if other than applicant)

Signature of Applicant

<u>3/31/2-21</u> Date

į,

i.

24775 (2-2016)

On 12/6/				this application and the facts, passed
Dated this	day of Dec	, 202 (CityAuditor or Township	Festo Clerk
	Action b	by the Board of County (Commissioners	
Application was Approve	by acti	on of	County Boa	rd of Commissioners.
aluation is reduced from \$ vill be refunded to the extent of ax year	~\$	to \$ The Board accepts	and the taxes are red	approve this application. The taxable uced accordingly. The taxes, if paid, in full settlement of taxes for the e rationale for the decision must be
ttached.				
Dated				
ounty Auditor	,(Certification of County A	id the records of my office a	Chairperson and the office of the County Treasurer
ounty Auditor	,(Certification of County A	id the records of my office a	nd the office of the County Treasurer
outed ounty Auditor I certify that the Board of how the following facts as to the	County Commissioners to e assessment and the pay	Certification of County A ook the action stated above a /ment of taxes on the propert	nd the records of my office a y described in this application Date Paid	ind the office of the County Treasurer on. Payment Made
Dated 'ounty Auditor I certify that the Board of how the following facts as to the Year further certify that the taxable	County Commissioners to the assessment and the pay Taxable Value valuation and the taxes on	Certification of County A ook the action stated above a ment of taxes on the propert Tax rdered abated or refunded by	nd the records of my office a y described in this applicati Date Paid (if paid) the Board of County Comm	nd the office of the County Treasurer on. Payment Made Under Written Protest? yes/no nissioner are as follows:
Dated Tounty Auditor I certify that the Board of how the following facts as to the Year	County Commissioners to the assessment and the pay Taxable Value valuation and the taxes on	Certification of County A ook the action stated above a /ment of taxes on the propert Tax	nd the records of my office a y described in this applicati Date Paid (if paid) the Board of County Comm	nd the office of the County Treasurer on. Payment Made Under Written Protest? yes/no

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 Distric	et		
County of Cass	Property I.D. No.	02-0110-00	030-000	
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 $\underline{2020}$ is: Total true and full value of the property described 2020 should be: above for the year \$ 343,100 \$ 137,800 Land Land Improvements \$ Improvements \$ \$ 343,100 \$ 137,800 Total Total (1)(2)

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

- L 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 direc question #5,	tly to
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? Estimated value: \$	
2. Has the property been offered for sale on the open market? If yes, how long?	
Asking price: \$ Terms of sale:	
3. The property was independently appraised: 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 \$ 205,300	
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): <u>N/A</u>	

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.

Date

Signature of Preparer (if other than applicant)

Signature of Applicant anney ny 6mit

8/31/2021 Date

Teconomendation of the growning board of			e + C = o	ne City or Township	
n resolution recommending to the Board of County Commissioners that the application be	17/1	1 ~ 1	J		
Dated this	· · · · · · · · · · · · · · · · · · ·	$\int \mathcal{L}, \mathcal{L}, \mathcal{L}, \mathcal{L}, \mathcal{L}$, the gov	verning board of this municipalit	ty, after examination of this	application and the facts, passed
City Author of Yownsmp City Con Action by the Board of County Commissioners Application was	a resolution recommending to	the Board of County Comr	nissioners that the application be	e <u>denteq</u>	
City Author of Yownsmp City Con Action by the Board of County Commissioners Application was					
City Author of Yownsmp City Con Action by the Board of County Commissioners Application was			(0
City Author of Yownsmp City Con Action by the Board of County Commissioners Application was	Dated this	day of DRC	. 2021	Thank A	Seh ,
Application was		······································		ty Auditor or Township Cler	
Based upon an examination of the facts and the provisions of North Dakota Contury Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$		Action b	y the Board of County Con	ımissioners	
Based upon an examination of the facts and the provisions of North Dakota Contury Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$	Application was	by actio	on of	County Board o	f Commissioners.
valuation is reduced from \$	Approv	ved/Rejected			
valuation is reduced from \$	Based upon an examina	tion of the facts and the pro	visions of North Dakota Century	y Code § 57-23-04, we appr	ove this application. The taxable
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					
attached.	tax year				
attached.					
Dated	We reject this applicat	ion in whole or in part for	r the following reason(s). Wri	tten explanation of the rat	ionale for the decision must be
County Auditor Chairperson Certification of County Auditor I certify that the Board of County Commissioner are as follows: Year Taxable Value Tax Date Paid Payment Made 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 Year Reduction in Taxable Valuation Reduction in Taxable Valuation Reduction in Taxable Valuation	attached.				
County Auditor Chairperson Certification of County Auditor I certify that the Board of County Commissioner are as follows: Year Taxable Value Tax Date Paid Payment Made 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 Year Reduction in Taxable Valuation Reduction in Taxable Valuation Reduction in Taxable Valuation					
County Auditor Chairperson Certification of County Auditor I certify that the Board of County Commissioner are as follows: Year Taxable Value Tax Date Paid Payment Made 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 Year Reduction in Taxable Valuation Reduction in Taxable Valuation Reduction in Taxable Valuation					
County Auditor Chairperson Certification of County Auditor I certify that the Board of County Commissioner are as follows: Year Taxable Value Tax Date Paid Payment Made 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 Year Reduction in Taxable Valuation Reduction in Taxable Valuation Reduction in Taxable Valuation					
Certification of County Auditor Terrification of County Auditor Terrification of County Auditor Terrification 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 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 County Auditor County Auditor Date Tax County Auditor Date Tax Date Paid Date Date	Dated				
Certification of County Auditor Terrification 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. Date Paid Payment Made Year Date Paid Payment Made Under Written Protest? Year Reduction in Taxable Valuation Reduction in Taxable Valuation Year Reduction in Taxable Valuation Reduction in Taxable Valuation Year Reduction in Taxable Valuation Reduction in Taxable Valuation Very many 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 Reduction in Taxable Valuation Reduction in Taxable Valuation Very many office and the county County Auditor Date Very many office and the taxes ordered abated or refunded by the Board of County County Auditor Date Very many office and the taxes ordered abated or refunded by the Board of County Auditor Date	County Auditor				Chaimerson
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? Year Taxable Value Tax (if paid) Under Written Protest? 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 Year Reduction in Taxable Valuation Reduction in Taxes Date County Auditor Out graving facts are the protection of the protect		C	ertification of County Audi	itor	
Year Taxable Value Tax Date Paid (if paid) Payment Made Under Written Protest? 1 further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows: If urther certify that the taxable valuation in Taxes Reduction in Taxes Year Reduction in Taxable Valuation Reduction in Taxes	I certify that the Board of show the following facts as to	of County Commissioners to	ok the action stated above and the	ne records of my office and the	he office of the County Treasurer
Year Taxable Value Tax (if paid) Under Written Protest? I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows: I further certify that the taxable valuation in Taxable Valuation Reduction in Taxes Year Reduction in Taxable Valuation Reduction in Taxes		the assessment and the pay	ment of taxes on the property de		Payment Mede
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 Year Reduction in Taxable Valuation County Auditor County Auditor Date Date	Year	Taxable Value	Tax		
Active Reduction in Laxable Advance Andree Andree Andree Connty Anditor Date Date Conntrol Connty Anditor Andree Internet Andree Internet Connot be determined of Taxes Date Connot be determined of taxes Date Connot be determined of taxes Date					yes/no
Active Reduction in Laxable Advance Andree Andree Andree Connty Anditor Date Date Conntrol Connty Anditor Andree Internet Andree Internet Connot be determined of Taxes Date Connot be determined of taxes Date Connot be determined of taxes Date	teal dealars th	• • • • • •			
plication For Abatement plication For Abatement Or Refund Of Taxes an Locale and are a	I further certify that the taxable	e valuation and the taxes or	dered abated or refunded by the	Board of County Commissi	oner are as follows:
plication For Abatement Or Refund Of Taxes and <i>BackBackood Bmmare</i>)a/ and <i>BackBackood Bmmare</i>)a/ and <i>BackBackood Bmmare</i>)a/ s File <i>1</i> // <i>A</i> / S File <i>1</i> // <i>A</i> / over the mained <i>1</i> // <i>A</i> / over the maines days of film duc) (net to mained film for business days of film duc)	Year	Reduction in	Taxable Valuation	Reduct	ion in Taxes
plication For Abatement Or Refund Of Taxes and <i>BackBackood Bmmare</i>)a/ and <i>BackBackood Bmmare</i>)a/ and <i>BackBackood Bmmare</i>)a/ s File <i>1</i> // <i>A</i> / S File <i>1</i> // <i>A</i> / over the mained <i>1</i> // <i>A</i> / over the maines days of film duc) (net to mained film for business days of film duc)					
plication For Abatement Or Refund Of Taxes and <i>BackBackood Bmmare</i>)a/ and <i>BackBackood Bmmare</i>)a/ and <i>BackBackood Bmmare</i>)a/ s File <i>1</i> // <i>A</i> / S File <i>1</i> // <i>A</i> / over the mained <i>1</i> // <i>A</i> / over the maines days of film duc) (net to mained film for business days of film duc)					
plication For Abatement Or Refund Of Taxes and <i>BackBackood Bmmare</i>)a/ and <i>BackBackood Bmmare</i>)a/ and <i>BackBackood Bmmare</i>)a/ s File <i>1</i> // <i>A</i> / S File <i>1</i> // <i>A</i> / over the mained <i>1</i> // <i>A</i> / over the maines days of film duc) (net to mained film for business days of film duc)				ounty Auditor	Data
plication For Abaten Or Refund Of Taxes ant <i>Backbuood</i> ant <i>Backbuood</i> s File No. <u>4</u>				ounty Auditor	Date
plication For Abaten Or Refund Of Taxes ant <i>Backbuood</i> ant <i>Backbuood</i> s File No. <u>4</u>			0		
plication For Abaten Or Refund Of Taxes ant <i>Backbuood</i> ant <i>Backbuood</i> s File No. <u>4</u>			5		
plication For Abaten Or Refund Of Taxes ant <i>Backbuood</i> ant <i>Backbuood</i> s File No. <u>4</u>			E a		(any)
plication For Abaten Or Refund Of Taxes ant <i>Backbuood</i> ant <i>Backbuood</i> s File No. <u>4</u>		E E	10 5	N 20 1	
ant Cor F		a mer			2 7. -
ant Cor F		ate	3 7		
ant Cor F		qv.	E.	-	
ant Cor F		For nd (82		
ant Cor F		efu	, g , l	i red .	
Appli Applinant Name of Applicant States County Auditor's F County Auditor's F Date Application W With The County Audit		r R	3 V	as Fil as Fil addito r Ma or a	-
A) A) A) A) A) Application to bate County Audito Unith The County Audito Date County Audito Unite The County Audito		ilqq		or SF on W nty A nudito Towr	
Name of <i>i</i> Stæt Vith The Date Application Clerk of Clerk of Clerk of t		I V	ind N	induction inductina inductina inductina inductina inductina inductina induct	
			ie of z	nty A n The n The ficative k or 0	
				Cou Date Appl Cler	

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 $\underline{2019}$ is: Total true and full value of the property described above for the year $\underline{2019}$ should be: \$ 436,400 \$ 105,100 Land Land Improvements \$ Improvements \$ \$ 436,400 \$ 105,100 Total Total (1)(2)

The difference of S 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 1 Contract Trade Other (explain) no Was there personal property involved in the purchase price? Estimated value: \$ ves/no no____. If yes, how long? 2. Has the property been offered for sale on the open market? ____ ves/no Asking price: \$ Terms of sale: <u>no</u> Purpose of appraisal: 3. The property was independently appraised: ves/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 \$ 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)

<u>14</u>/ Date Signature of Applicant re of Applicant -NUMMESJ 725 NMY

3/31/2021 Date

on 12/	governing, board of $ \psi e$	overning board of this municipalit	ty, after examination of th	is application and the facts, p
a resolution recommendin	ng to the Board of County Con	nmissioners that the application be	e_denie	<u>A</u>
-				
		(>1.
Dated this	ay of Dec		ty Auditor or Township C	erk J
	Action	by the Board of County Com	imissioners	
Application was	by act	ion of	County Board	of Commissioners.
A	pproved/Rejected			
		rovisions of North Dakota Century		
		to \$ The Board accepts \$		
tax year		The board accepts \$		
We reject this app	plication in whole or in part f	for the following reason(s). Wri	tten explanation of the r	rationale for the decision mu
attached.				
Dated	,			
Dated	<u> </u>			Chairn
County Auditor		Certification of County Audi		
County Auditor	pard of County Commissioners	Certification of County Audi	he records of my office and	Chairp d the office of the County Trea
County Auditor I certify that the Bc show the following facts a	pard of County Commissioners as to the assessment and the pa	Certification of County Audi took the action stated above and th yment of taxes on the property de	ne records of my office and escribed in this application Date Paid	d the office of the County Tree Payment Made
County Auditor	pard of County Commissioners	Certification of County Audi	ne records of my office and escribed in this application	d the office of the County Trea 1. Payment Made Under Written Protest
County Auditor I certify that the Bc show the following facts a	pard of County Commissioners as to the assessment and the pa	Certification of County Audi took the action stated above and th yment of taxes on the property de	ne records of my office and escribed in this application Date Paid	d the office of the County Tree Payment Made
County Auditor I certify that the Bo show the following facts a Year	pard of County Commissioners as to the assessment and the pa Taxable Value	Certification of County Audi took the action stated above and th yment of taxes on the property de	ne records of my office and escribed in this application Date Paid (if paid)	d the office of the County Trea Payment Made Under Written Protest yes/no
County Auditor I certify that the Bo show the following facts a Year	pard of County Commissioners as to the assessment and the pa Taxable Value mable valuation and the taxes of	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi	d the office of the County Trea Payment Made Under Written Protest yes/no
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	pard of County Commissioners as to the assessment and the pa Taxable Value mable valuation and the taxes of	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax 	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows:
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	pard of County Commissioners as to the assessment and the pa Taxable Value mable valuation and the taxes of	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax 	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows:
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	pard of County Commissioners as to the assessment and the pa Taxable Value mable valuation and the taxes of	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax Tax ordered abated or refunded by the n Taxable Valuation	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows: Iction in Taxes
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	pard of County Commissioners as to the assessment and the pa Taxable Value mable valuation and the taxes of	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax ordered abated or refunded by the n Taxable Valuation	ne records of my office and escribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea Payment Made Under Written Protest yes/no ssioner are as follows:
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	pard of County Commissioners as to the assessment and the pa Taxable Value mable valuation and the taxes of	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax ordered abated or refunded by the n Taxable Valuation	ne records of my office and escribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows: Iction in Taxes
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	pard of County Commissioners as to the assessment and the pa Taxable Value mable valuation and the taxes of	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax ordered abated or refunded by the n Taxable Valuation	ne records of my office and escribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Tree Payment Made Under Written Protest yes/no ssioner are as follows: tetion in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	pard of County Commissioners as to the assessment and the pa Taxable Value mable valuation and the taxes of	Certification of County Auditook the action stated above and the yment of taxes on the property de Tax	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows: Iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	aard of County Commissioners as to the assessment and the pa Taxable Value axable valuation and the taxes of Reduction in	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax ordered abated or refunded by the n Taxable Valuation	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows: Iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	aard of County Commissioners as to the assessment and the pa Taxable Value axable valuation and the taxes of Reduction in	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax ordered abated or refunded by the n Taxable Valuation	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows: Iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	aard of County Commissioners as to the assessment and the pa Taxable Value axable valuation and the taxes of Reduction in	Certification of County Audi took the action stated above and th yment of taxes on the property de Tax ordered abated or refunded by the n Taxable Valuation	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows: Iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	aard of County Commissioners as to the assessment and the pa Taxable Value axable valuation and the taxes of Reduction in	Certification of County Auditook the action stated above and the yment of taxes on the property de Tax Tax Ordered abated or refunded by the n Taxable Valuation C	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea Payment Made Under Written Protest' yes/no ssioner are as follows: Iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	aard of County Commissioners as to the assessment and the pa Taxable Value axable valuation and the taxes of Reduction in	Certification of County Auditook the action stated above and the yment of taxes on the property de Tax	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea . Payment Made Under Written Protest' yes/no ssioner are as follows: iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	aard of County Commissioners as to the assessment and the pa Taxable Value axable valuation and the taxes of Reduction in	Certification of County Auditook the action stated above and the yment of taxes on the property de Tax	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea . Payment Made Under Written Protest' yes/no ssioner are as follows: iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	aard of County Commissioners as to the assessment and the pa Taxable Value axable valuation and the taxes of Reduction in	Certification of County Auditook the action stated above and the yment of taxes on the property de Tax	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea . Payment Made Under Written Protest' yes/no ssioner are as follows: iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	ard of County Commissioners as to the assessment and the pa Taxable Value ixable valuation and the taxes of Reduction in	Certification of County Auditook the action stated above and the yment of taxes on the property de Tax	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea . Payment Made Under Written Protest' yes/no ssioner are as follows: iction in Taxes Date
County Auditor I certify that the Bo show the following facts a Year I further certify that the ta	aard of County Commissioners as to the assessment and the pa Taxable Value axable valuation and the taxes of Reduction in	Certification of County Auditook the action stated above and the yment of taxes on the property de Tax	e records of my office and scribed in this application Date Paid (if paid) Board of County Commi Redu	d the office of the County Trea . Payment Made Under Written Protest' yes/no ssioner are as follows: iction in Taxes Date

ا الم

.

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 Distric	t		
County of Cass	Property I.D. No.	02-0114-000	010-000	
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 va above for the year	lue of the property described <u>2020</u> is:	Total true and full valuation above for the year	te of the property described 2020 should be:
Land	\$ <u>436,400</u>	Land	\$_105,100
Improvements	\$	Improvements	\$
Total	\$ <u>436,400</u> (1)	Total	\$ <u>105,100</u> (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.
- \square 10. Other (explain) See attached.

1. Purchase price of property: \$_99.300 Date of purchase: June 2013 Terms: Cash Contract TradeOther (explain) Was there personal property involved in the purchase price? Estimated value: \$ 2. Has the property been offered for sale on the open market? Market value is 3. The property was independently appraised: Market value estimate: \$	The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.
Was there personal property involved in the purchase price? <u>NO</u> Estimated value: \$	1. Purchase price of property: \$_99,300 Date of purchase: June 2013
2. Has the property been offered for sale on the open market? If yes, how long?	Terms: Cash Contract Trade Other (explain)
Asking price: \$ Terms of sale: 3. The property was independently appraised: Purpose of appraisal: Market value estimate: \$ 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	Was there personal property involved in the purchase price? no Estimated value: \$ yes/no
3. The property was independently appraised: Purpose of appraisal:	2. Has the property been offered for sale on the open market? <u></u>
Appraisal was made by whom?	Asking price: \$ Terms of sale:
Appraisal was made by whom? 4. The applicant's estimate of market value of the property involved in this application is \$_140,000	3. The property was independently appraised: Purpose of appraisal: yes/no
Appraisal was made by whom? 4. The applicant's estimate of market value of the property involved in this application is \$_140,000	Market value estimate: \$
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A	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.

Date

Signature of Preparer (if other than applicant)

Signature of Applicant re of Applicant

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

, • • . • • , •

Act Application wasb Approved/Rejected Based upon an examination of the facts and th valuation is reduced from \$	to \$ to acco	ta Century Code § 57-23-04 and the taxes a cepts \$ n(s). Written explanation	4, we approve this applic are reduced accordingly. in full settlem of the rationale for the	ation. The taxable The taxes, if paid, ent of taxes for the
Application wasb Approved/Rejected Based upon an examination of the facts and the valuation is reduced from \$	v action of ne provisions of North Dakota to \$ The Board acco art for the following reason(ta Century Code § 57-23-04 and the taxes a cepts \$ n(s). Written explanation	4, we approve this applic are reduced accordingly. in full settlem of the rationale for the	ation. The taxable The taxes, if paid, ent of taxes for the
Approved/Rejected Based upon an examination of the facts and the valuation is reduced from \$	ne provisions of North Dakota to \$ The Board acce art for the following reason(ta Century Code § 57-23-04 and the taxes a cepts \$ n(s). Written explanation	4, we approve this applic are reduced accordingly. in full settlem of the rationale for the	ation. The taxable The taxes, if paid, ent of taxes for the
valuation is reduced from \$	to \$ The Board according to the following reason(and the taxes a cepts \$	of the rationale for the	The taxes, if paid, ent of taxes for the
Dated, County Auditor I certify that the Board of County Commissio show the following facts as to the assessment and th Year Taxable Value I further certify that the taxable valuation and the ta				
I certify that the Board of County Commissio show the following facts as to the assessment and the Year Taxable Value I further certify that the taxable valuation and the ta				
Year Taxable Value		ove and the records of my o		Chairperson
	Tax	Date Pai (if paid)		ent Made itten Protest?
	kes ordered abated or refunde	led by the Board of County		es/no
	on in Taxable Valuation		Reduction in Taxes	
Application For Abatement Or Refind Of Taxes	hadesunder america	County Auditor	Date County Auditor Mailed Application to Township Clerk or City Auditor (must be within five basines flays of filing taue)	Date

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.	02-0111-00060-0	00
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 <u>2019</u> is:		Total true and full valu above for the year	ie of the property described
Land \$_750,700		Land	\$ <u>180,900</u>
Improvements \$		Improvements	\$
Total \$_750,700		Total	\$_180,900
(1) The difference of \$_569,800.00 frue and full value bety			(2)
 S. Complainant or property is exempt from taxation. Attach a co Duplicate assessment Property improvement was destroyed or damaged by fire, floor Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08 the application. Other (explain) See attached. 	l, tornado, or other nat	ural disaster (see N.D.C.	
Appraisal was made by whom?	ase: <u>June 2013</u> Other (expla Other (expla Stimated va o. If yes, how long appraisal: rket value estimate: \$	ain) lue: \$?	
4. The applicant's estimate of market value of the property involved in			
5. The estimated agricultural productive value of this property is exces	sive because of the fol	llowing 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.

1 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 Applicant /

Signature of Preparer (if other than applicant)

Date

131/2-21 Date anagnes Mm

24775 (2-2016)

S.P.

Recommendation of the gove On <u>2</u>	2,1, the gov		lity, after examination of this be	application and the facts, passed
Dated this	_day ofAction b		Tity Auditor of Township Cle	
Application was	wed/Rejected by action	on of	County Board c	f Commissioners.
valuation is reduced from \$	of\$	to \$	and the taxes are reduce	rove this application. The taxable d accordingly. The taxes, if paid, _ in full settlement of taxes for the
		r the following reason(s). W		tionale for the decision must be
Dated				
County Auditor I certify that the Board show the following facts as to Year	of County Commissioners to	Certification of County Auto ook the action stated above and ment of taxes on the property of Tax	the records of my office and	Chairperson the office of the County Treasurer Payment Made Under Written Protest?
				yes/no
I further certify that the taxab	le valuation and the taxes or	dered abated or refunded by th	e Board of County Commiss	ioner are as follows:
Year	Reduction in	Taxable Valuation	Reduc	tion in Taxes
	- u - 1	,r	County Auditor	Date
	Application For Abatement Or Refund Of Taxes	Name of Applicant Charlesupped Comments	County Auditor's File No. 733/ Date Application Was Filed $\frac{1}{1/1/2}$ With The County Auditor Date County Auditor Mailed $\frac{1}{1/1/2}$	(must be within live business days of filing data)

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.	02-0111-0006	
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 $\underline{2020}$ is:		Total true and ful above for the yea	ll value of the property described r
Land \$_750,700		Land	<u>\$ 180,900</u>
Improvements \$		Improvem	ients \$
Total \$_750,700		Total	\$_180,900
(1) The difference of \$ _569,800,00 true and full value bet			(2)
 3. Error in property description, entering the description, or external of the second s	opy of Application for od, tornado, or other na	tural disaster (see N ins Credit (N.D.C.C	Ŋ.D.C.C. § 57-23-04(1)(g)) ?. § 57-02-08.8). Attach a copy of
The following facts relate to the market value of the residential or con question #5.	nmercial property desc	ribed above. For ag	gricultural property, go directly to
1. Purchase price of property: \$_170.800 Date of pur			
Terms: Cash Contract Trade			
5	es/no		
2. Has the property been offered for sale on the open market?	0 If yes, how long	g?	
Asking price: \$ Terms of sale:			
3. The property was independently appraised: <u>no</u> Purpose yes/no			
N		3	

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.

Date

Signature of Preparer (if other than applicant)

 \geq 14 Signature of Applicant

<u>3/21/2021</u> Date

- - 1			of the Governing Body of	the City or Township	
	Recommendation of the governin	I m i			
	On <u><u><u></u></u> a resolution recommending to th</u>				s application and the facts, passed
					3
					0
	Dated this	lay of Dec	.1021	TIM	
				ity Additor or Township Cl	erk
		Action by	the Board of County Co	mmissioners	
	Application was	/Rejected by action	n of	County Board	of Commissioners.
					orove this application. The taxable ed accordingly. The taxes, if paid,
					in full settlement of taxes for the
	tax year				
	We reject this application attached.				ationale for the decision must be
	Datad				
	Dated				
	County Auditor				
		~			Chairperson
	I certify that the Board of C	County Commissioners too	ertification of County Aud k the action stated above and f	the records of my office and	the office of the County Treasurer
	I certify that the Board of C show the following facts as to the	County Commissioners too	k the action stated above and i	the records of my office and lescribed in this application.	the office of the County Treasurer
	I certify that the Board of C show the following facts as to the Year	County Commissioners too	k the action stated above and i	the records of my office and	the office of the County Treasurer
	show the following facts as to the	County Commissioners too e assessment and the paym	ok the action stated above and the action stated above and the states on the property d	the records of my office and lescribed in this application. Date Paid	the office of the County Treasurer Payment Made
	show the following facts as to the	County Commissioners too e assessment and the paym Taxable Value	ok the action stated above and l nent of taxes on the property d Tax	the records of my office and lescribed in this application. Date Paid (if paid)	the office of the County Treasurer Payment Made Under Written Protest? yes/no
	show the following facts as to the Year	County Commissioners too e assessment and the paym Taxable Value aluation and the taxes ord	ok the action stated above and l nent of taxes on the property d Tax	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows:
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too e assessment and the paym Taxable Value aluation and the taxes ord	ok the action stated above and l sent of taxes on the property d Tax ered abated or refunded by the	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss	the office of the County Treasurer Payment Made Under Written Protest? yes/no
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too e assessment and the paym Taxable Value aluation and the taxes ord	ok the action stated above and l tent of taxes on the property d Tax ered abated or refunded by the	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows:
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too e assessment and the paym Taxable Value aluation and the taxes ord	ok the action stated above and i nent of taxes on the property d Tax ered abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows:
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too e assessment and the paym Taxable Value aluation and the taxes ord	ok the action stated above and i sent of taxes on the property d Tax ered abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduc	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too e assessment and the paym Taxable Value aluation and the taxes ord	ok the action stated above and i sent of taxes on the property d Tax ered abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduc	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too e assessment and the paym Taxable Value aluation and the taxes ord	ok the action stated above and i sent of taxes on the property d Tax ered abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduc	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes Date
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too assessment and the paym Taxable Value aluation and the taxes ord Reduction in T	Tax reed abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduc	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes Date
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too assessment and the paym Taxable Value aluation and the taxes ord Reduction in T	Tax reed abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduc	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes Date
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too assessment and the paym Taxable Value aluation and the taxes ord Reduction in T	Tax reed abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduc	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes Date
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too assessment and the paym Taxable Value aluation and the taxes ord Reduction in T	Tax reed abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduce County Auditor	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes Date
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too assessment and the paym Taxable Value aluation and the taxes ord Reduction in T	ered abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduce County Auditor	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too assessment and the paym Taxable Value aluation and the taxes ord Reduction in T	ered abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduce County Auditor	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes Date
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too assessment and the paym Taxable Value aluation and the taxes ord Reduction in T	ered abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduce County Auditor	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes Date
	show the following facts as to the Year I further certify that the taxable v	County Commissioners too assessment and the paym Taxable Value aluation and the taxes ord Reduction in T	ered abated or refunded by the axable Valuation	the records of my office and lescribed in this application. Date Paid (if paid) e Board of County Commiss Reduc	the office of the County Treasurer Payment Made Under Written Protest? yes/no sioner are as follows: ction in Taxes Date

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 Distric	t	
County of Cass	Property I.D. No.	02-0111-00	030-000
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 $\underline{2019}$ is:		Total true and a above for the year	full value of the property described ear <u>2019</u> should be:
Land \$_841,800		Land	<u>\$</u> 253,400
Improvements \$		Improve	ements \$
Total <u>\$ 841,800</u> (1)		Total	\$ <u>253,400</u>
The difference of \$ _588,400.00 true and full value bet			(2)
 4. Nonexisting improvement assessed 5. Complainant or property is exempt from taxation. Attach a c 6. Duplicate assessment 7. Property improvement was destroyed or damaged by fire, flod 8. Error in noting payment of taxes, taxes erroneously paid 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 10. Other (explain) See attached. 	od, tornado, or other na	tural disaster (see	N.D.C.C. § 57-23-04(1)(g))
The following facts relate to the market value of the residential or con question #5. 1. Purchase price of property: \$_239,400 Date of purchase price of property: \$_239,400 Date of purchase price of property.	chase: June 2013		
Terms: Cash Contract Trade			
Was there personal property involved in the purchase price?y	no Estimated v	alue: \$	
2. Has the property been offered for sale on the open market?	0 If yes, how lon	g?	
Asking price: \$ Terms of sale:			
3. The property was independently appraised: Purpose yes/no	of appraisal:		
N	farket value estimate:	<u> </u>	
Appraisal was made by whom?	n this application 1- 0	338.000	
 The appricant's estimate of market value of the property involved in The estimated agricultural productive value of this property is exce 			p(s): N/A
		moning condition	((0), <u>-1)// x</u>

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.

Date

Signature of Preparer (if other than applicant)

C Signature of Applicant Marnagi say Mbr

<u>3/31/2021</u> Date

į

1 x

Recommendation of the gov		st furgo				
on 12/	G/21 the ge	overning board of this municipal		application and the facts, passed		
a resolution recommending	to the Board of County Con	nmissioners that the application b	e denied	apprication and the facts, passed		
			· -) _	1		
Dated this	day of Dec	. <u>2021</u>	ity Auditor or Township Cle	J.		
	Action	by the Board of County Cor	nmissioners			
Application was Appr	roved/Rejected by act	ion of	County Board of Commissioners.			
Based upon an examin	nation of the facts and the p	rovisions of North Dakota Centur	v Code & 57-23-04, we appr	rove this application. The taxable		
				d accordingly. The taxes, if paid,		
				_ in full settlement of taxes for the		
tax year		no bound accepts \$	·····	_ in run settlement of taxes for the		
Dated		Certification of County Aud		Chairperson the office of the County Treasurer		
show the following facts as t	to the assessment and the participation of the part	yment of taxes on the property de	escribed in this application.	the office of the County Treasurer		
Year	Taxable Value	Тах	Date Paid (if paid)	Payment Made Under Written Protest?		
			(II part)			
				yes/no		
further certify that the taxal	ble valuation and the taxes of	ordered abated or refunded by the	Board of County Commiss	ioner are as follows:		
Year	Paduation in	Taughle Valuation				
icai	Reduction in	a Taxable Valuation	Reduction in Taxes			
		C	County Auditor	Date		
	Application For Abatement Or Refund Of Taxes	Name of Applicant Charles Wood Connercial Estates LL 4523	County Auditor's File No. Date Application Was Filed With The County Auditor Date County Auditor Mailed Application to Township Clerk or City Auditor	(and use with the obstaces any of hing date)		

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.

	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 $\underline{\qquad}2020$ is:		Total true and fu above for the yes	ıll valu ar 2	e of the property described
Land \$_841,800		Land		<u>\$</u> 253,400
Improvements \$		Improver	nents	\$
Total \$_841,800		Total		<u>\$</u> 253,400
(1)				(2)
The difference of § $588,400.00$ true and full value bet	ween (1) and (2) abov	e is due to the foll	owing	reason(s):
4. Nonexisting improvement assessed	ending the tax			
 5. Complainant or property is exempt from taxation. Attach a c 6. Duplicate assessment 7. Property improvement was destroyed or damaged by fire, flo 8. Error in noting payment of taxes, taxes erroneously paid 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-C the application. 	opy of Application for l od, tornado, or other na	tural disaster (see]	N.D.C.(
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 	opy of Application for l od, tornado, or other na 18.1) or Disabled Vetera	tural disaster (see l	N.D.C.(C. § 57-	02-08.8). Attach a copy of
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment 7. Property improvement was destroyed or damaged by fire, flo 8. Error in noting payment of taxes, taxes erroneously paid 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 10. Other (explain) See attached. 	opy of Application for l od, tornado, or other na 18.1) or Disabled Vetera nmercial property descu	tural disaster (see) ns Credit (N.D.C.G ibed above. For a	N.D.C.(C. § 57- gricultu	02-08.8). Attach a copy of
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 10. Other (explain) See attached. 	opy of Application for l od, tornado, or other na (8.1) or Disabled Vetera nmercial property descr chase: <u>June 2013</u>	tural disaster (see) ns Credit (N.D.C.C	N.D.C.(C. § 57- gricultu	02-08.8). Attach a copy of
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-C the application. Other (explain) See attached. The following facts relate to the market value of the residential or conquestion #5. Purchase price of property: \$239,400 Date of pur Terms: Cash ✓ Contract Trade 	opy of Application for 1 od, tornado, or other na (8.1) or Disabled Vetera nmercial property descr chase: <u>June 2013</u> Other (expl	tural disaster (see) ns Credit (N.D.C.d ribed above. For a ain)	N.D.C.(C. § 57- gricultu	02-08.8). Attach a copy of
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-C the application. IO. Other (explain) See attached. The following facts relate to the market value of the residential or conquestion #5. 1. Purchase price of property: \$239,400 Date of pur Terms: Cash ✓ Contract Trade Was there personal property involved in the purchase price? y 2. Has the property been offered for sale on the open market? In	opy of Application for l od, tornado, or other na (8.1) or Disabled Vetera nmercial property descr chase: <u>June 2013</u> Other (expl <u>no</u> Other (expl <u>no</u> Estimated va es/no	tural disaster (see) ns Credit (N.D.C.G ribed above. For a ain) lue: \$	n.D.C.(C. § 57-	02-08.8). Attach a copy of
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-C the application. IO. Other (explain) See attached. The following facts relate to the market value of the residential or conquestion #5. 1. Purchase price of property: \$ 239,400 Date of pur Terms: Cash ✓ Contract Trade Was there personal property involved in the purchase price? y 2. Has the property been offered for sale on the open market? nyes	opy of Application for l od, tornado, or other na (8.1) or Disabled Vetera nmercial property descr chase: <u>June 2013</u> Other (expl <u>no</u> Other (expl <u>no</u> Estimated va es/no	tural disaster (see) ns Credit (N.D.C.G ribed above. For a ain) lue: \$	n.D.C.(C. § 57-	02-08.8). Attach a copy of
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 10. Other (explain) See attached. The following facts relate to the market value of the residential or conquestion #5. Purchase price of property: \$239,400 Date of pur Terms: Cash // Contract // Trade // Was there personal property involved in the purchase price? // y Has the property been offered for sale on the open market? // n yes Asking price: \$ Terms of sale: // Centract // Centra	opy of Application for l od, tornado, or other na (8.1) or Disabled Vetera nmercial property descr chase: <u>June 2013</u> Other (expl <u>no</u> Other (expl <u>no</u> Estimated va es/no	tural disaster (see) ns Credit (N.D.C. ibed above. For a ain)	gricultu	02-08.8). Attach a copy of ral property, go directly to
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 10. Other (explain) <u>See attached</u>. The following facts relate to the market value of the residential or conquestion #5. 1. Purchase price of property: \$239,400 Date of pur Terms: Cash Contract Trade Vas there personal property involved in the purchase price? yes Asking price: \$ Terms of sale: 3. The property was independently appraised: No Purpose yes/no	opy of Application for 1 od, tornado, or other na (8.1) or Disabled Vetera nmercial property descr chase: <u>June 2013</u> Other (expl <u>no</u> Estimated va os/no If yes, how long /no If yes, how long /no Arket value estimate: S	tural disaster (see) ns Credit (N.D.C.d ribed above. For a ain) lue: \$	gricultu	02-08.8). Attach a copy of ral property, go directly to
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 10. Other (explain) See attached. The following facts relate to the market value of the residential or conquestion #5. 1. Purchase price of property: \$239,400 Date of pur Terms: Cash Contract Trade Vas there personal property involved in the purchase price? y 2. Has the property been offered for sale on the open market? yes Asking price: \$ Terms of sale: 3. The property was independently appraised: No Purpose yes/no	opy of Application for 1 od, tornado, or other na (8.1) or Disabled Vetera nmercial property descr chase: <u>June 2013</u> Other (expl <u>no</u> Other (expl <u>no</u> Other (expl <u>no</u> Other (expl of appraisal: farket value estimate: S	tural disaster (see) ns Credit (N.D.C.0 ' 'ibed above. For a ain) lue: \$;?;	gricultu	02-08.8). Attach a copy of ral property, go directly to
 S. Complainant or property is exempt from taxation. Attach a c Duplicate assessment Property improvement was destroyed or damaged by fire, flo Error in noting payment of taxes, taxes erroneously paid Property qualifies for Homestead Credit (N.D.C.C. § 57-02-0 the application. 10. Other (explain) See attached. The following facts relate to the market value of the residential or conquestion #5. 1. Purchase price of property: \$239,400 Date of pur Terms: Cash ✓ Contract _ Trade _ Was there personal property involved in the purchase price? _ y 2. Has the property been offered for sale on the open market? _ m yes Asking price: \$ Terms of sale: No	opy of Application for 1 od, tornado, or other na (8.1) or Disabled Vetera nmercial property descr chase: June 2013Other (expl n0Estimated va es/noO If yes, how long of appraisal: farket value estimate: \$	tural disaster (see) ns Credit (N.D.C.0 ribed above. For a ain) lue: \$	N.D.C.C.	02-08.8). Attach a copy of ural property, go directly to

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)

Signature of Applicant Date

3/31/2-21 Date

9.1

Recommendation of the govern On <u>276</u> a resolution recommending to t	2, the gove		after examination of this $den) e d$	application and the facts, passed		
Dated this	day of DEC	City	Auditor or Township Cle	K.		
Application was		r the Board of County Com		f Commissioners.		
Based upon an examinat valuation is reduced from \$	ion of the facts and the prov	visions of North Dakota Century	Code § 57-23-04, we appr _ and the taxes are reduce	rove this application. The taxable d accordingly. The taxes, if paid, _ in full settlement of taxes for the		
We reject this applicati ttached.	-		ten explanation of the ra	tionale for the decision must be		
 Dated County Auditor				Chairpersor		
	f County Commissioners to	certification of County Audit ok the action stated above and the ment of taxes on the property des	e records of my office and cribed in this application.			
Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest? yes/no		
further certify that the taxable	e valuation and the taxes or	dered abated or refunded by the l	Board of County Commis:	•		
Year	Reduction in	Reduction in Taxable Valuation		Reduction in Taxes		
			ounty Auditor	Date		
	Application For Abatement Or Refund Of Taxes	erlesused Commercial	Lounty Auctror's Fried 11/1/2/ With The County Auditor Date County Auditor Mailed 11/1/2/ Application to Township Clerk or City Auditor	tust be within five business days of filing dute)		