



Equalization Department

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Fargo, ND 58103

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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

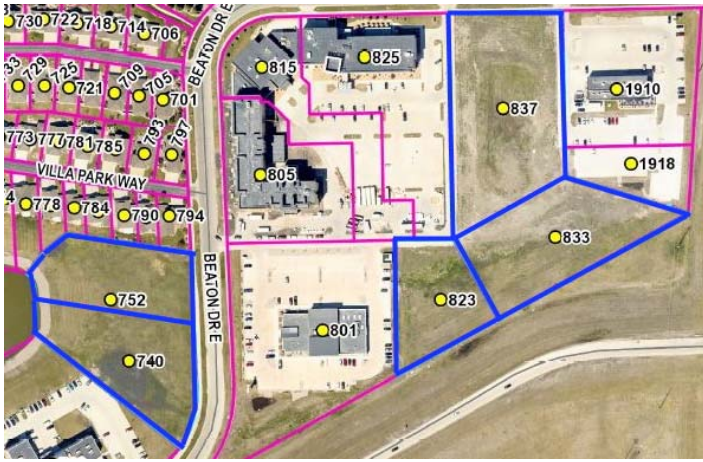
In review of West Fargo's comparable sales, which are all contiguous to the appealed parcels, there is a clear trend that this area has seen a substantial appreciation in value since there \$2,974,191 or \$5.63/sq ft acquisition in 2013. While lot size can have a great impact on commercial land sales,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



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

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

Owner: Charleswood Commercial Estates LLC

A19 & A20 Value: \$2,715,100 or \$8.03/sf
(Value is for all parcels combined)

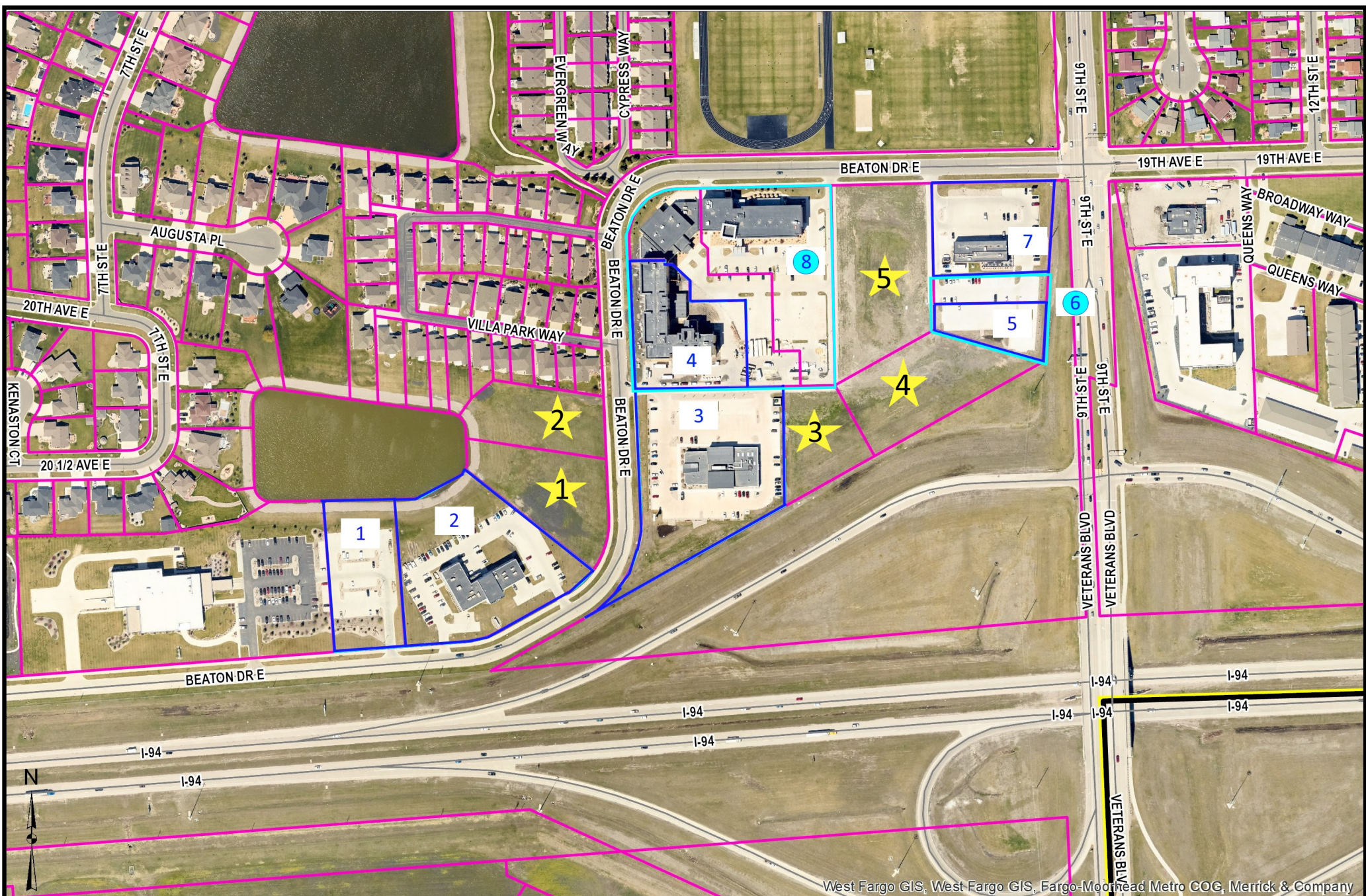
Property Notes: The properties appealed are vacant commercial land parcels situated on the northwest corner of I94 and 9th St E. These properties are in a tax increment finance district established in 2013. Zoning of these parcels are PUD and Commercial Office Park.

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

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

RECOMMENDATION: NO CHANGE TO THE 2019 AND 2020 VALUES



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

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

Sales Comparables

- ★ - Subjects
- - Replatted since sale

Date: 12/14/2020



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

Charleswood Commercial Estates LLC

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

Note: MN Hospitality and Charleswood Commercial Estates are related companies

From: Sanjay Patel
To: [Fracassi, Paul](#)
Subject: RE: Requested Information
Date: Monday, December 20, 2021 11:57:52 AM

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 <sanjay@nethertz.com>

Sent: Friday, December 17, 2021 10:35 AM

To: Fracassi, Paul <FracassiP@casscountynd.gov>

Cc: nick.lee <nick.lee@westfargond.gov>

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 <sanjay@nethertz.com>
Sent: Tuesday, December 7, 2021 10:56 PM
To: nick.lee <nick.lee@westfargond.gov>
Cc: Fracassi, Paul <FracassiP@casscountynd.gov>
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:

assessments.westfargond.gov

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

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

Legal description of the property involved in this application:

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

Total true and full value of the property described above for the year 2019 is:

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

Total true and full value of the property described above for the year 2019 should be:

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

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

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

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

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

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

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

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

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

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

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

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

Signature of Preparer (if other than applicant) _____


Date _____

Signature of Applicant _____

Date 3/31/2021

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo
 On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be cleared

Dated this 6 day of Dec, 2021.

 City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____
 _____ County Auditor _____ Chairperson

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

 County Auditor Date

Application For Abatement
 Or Refund Of Taxes

Name of Applicant Commercial Charleswood Estates LLC

County Auditor's File No. 4525

Date Application Was Filed With The County Auditor 11/1/21

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21
(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

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

Legal description of the property involved in this application:

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

Total true and full value of the property described above for the year 2020 is:

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

Total true and full value of the property described above for the year 2020 should be:

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

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

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

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

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

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

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

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

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

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

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

I declare under the penalties of N.D.C.C. § 12,1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.

Signature of Preparer (if other than applicant) _____


Date _____

Signature of Applicant [Signature]

Date 3/31/2021

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo
 On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 6 day of Dec, 2021 
 City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____

 County Auditor Chairperson

Certification of County Auditor

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

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

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**Application For Abatement
 Or Refund Of Taxes**

Name of Applicant Charleswood Commercial Estates LLC

4526

County Auditor's File No.

Date Application Was Filed With The County Auditor 11/1/21

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/21/21

(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

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Improvements \$ _____
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(1)

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3. The property was independently appraised: NO Purpose of appraisal: _____
yes/no
Market value estimate: \$ _____
Appraisal was made by whom? _____
4. The applicant's estimate of market value of the property involved in this application is \$ 205,300
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

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

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

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

Signature of Preparer (if other than applicant)


Date

Signature of Applicant

Date

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

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

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

Dated _____
 _____ County Auditor _____ Chairperson

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

 County Auditor Date

Application For Abatement
 Or Refund Of Taxes

Name of Applicant Charleswood Commercial Estates LLC

County Auditor's File No. 4527

Date Application Was Filed With The County Auditor 11/1/21

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21
(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

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

Legal description of the property involved in this application:

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

Total true and full value of the property described above for the year 2020 is:

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

Total true and full value of the property described above for the year 2020 should be:

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

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

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

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

1. Purchase price of property: \$ 130,100 Date of purchase: June 2013
Terms: Cash Contract _____ Trade _____ Other (explain) _____
Was there personal property involved in the purchase price? no Estimated value: \$ _____
yes/no
2. Has the property been offered for sale on the open market? no If yes, how long? _____
yes/no
Asking price: \$ _____ Terms of sale: _____
3. The property was independently appraised: no Purpose of appraisal: _____
yes/no
Market value estimate: \$ _____
Appraisal was made by whom? _____
4. The applicant's estimate of market value of the property involved in this application is \$ 205,300
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

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

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

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

Signature of Preparer (if other than applicant) _____

Date _____

Signature of Applicant [Signature]

Date 3/31/2021

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo

On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 6 day of Dec, 2021

[Signature]
City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____

County Auditor

Chairperson

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor

Date

Application For Abatement
Or Refund Of Taxes

Name of Applicant Charleswood Commercial Estates LLC
County Auditor's File No. 4528

Date Application Was Filed With The County Auditor 11/1/21

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21
(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

State of North Dakota Assessment District _____
County of Cass Property I.D. No. 02-0114-00010-000
Name Charleswood Commercial Estates, LLC Telephone No. (701) 281-3951
Address PO Box 9495, Fargo ND, 58106

Legal description of the property involved in this application:

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

Total true and full value of the property described above for the year 2019 is:

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

Total true and full value of the property described above for the year 2019 should be:

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

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

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

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

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

Applicant asks that property value be reassessed and taxes recalculated.

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

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

Signature of Preparer (if other than applicant)

Date

Signature of Applicant

Date

3/31/2021

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo
 On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 6 day of Dec, 2021 Tina Fide
 City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____
 _____ County Auditor _____ Chairperson

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

_____ County Auditor _____ Date

Application For Abatement
Or Refund Of Taxes

Name of Applicant Charleswood Commercial Estates LLC
 County Auditor's File No. 4529

Date Application Was Filed With The County Auditor 11/1/21
 Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21
(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

State of North Dakota Assessment District _____
County of Cass Property I.D. No. 02-0114-00010-000
Name Charleswood Commercial Estates, LLC Telephone No. (701) 281-3951
Address PO Box 9495, Fargo ND, 58106

Legal description of the property involved in this application:

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

Total true and full value of the property described above for the year 2020 is:

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

Total true and full value of the property described above for the year 2020 should be:

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

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

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

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

1. Purchase price of property: \$ 99,300 Date of purchase: June 2013
Terms: Cash Contract _____ Trade _____ Other (explain) _____
Was there personal property involved in the purchase price? no Estimated value: \$ _____
yes/no

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

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

4. The applicant's estimate of market value of the property involved in this application is \$ 140,000

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

Applicant asks that property value be reassessed and taxes recalculated.

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

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

Signature of Preparer (if other than applicant) _____ Date _____
Signature of Applicant [Signature] Date 3/31/2021
Managing Director

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo
 On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 6 day of Dec, 2021 [Signature]
 City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____
 County Auditor _____ Chairperson _____

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor _____ Date _____

**Application For Abatement
Or Refund Of Taxes**

Name of Applicant Charwood Commercial Estates LLC
 County Auditor's File No. 4530

Date Application Was Filed With The County Auditor 11/1/21

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21
(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

State of North Dakota Assessment District _____
County of Cass Property I.D. No. 02-0111-00060-000
Name Charleswood Commercial Estates, LLC Telephone No. (701) 281-3951
Address PO Box 9495, Fargo ND, 58106

Legal description of the property involved in this application:
Lot: 6 Block: 1 CHARLESWOOD 29TH LT 6 BLK 1

Total true and full value of the property described above for the year 2019 is:
Land \$ 750,700
Improvements \$ _____
Total \$ 750,700
(1)

Total true and full value of the property described above for the year 2019 should be:
Land \$ 180,900
Improvements \$ _____
Total \$ 180,900
(2)

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

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

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

1. Purchase price of property: \$ 170,800 Date of purchase: June 2013
Terms: Cash Contract _____ Trade _____ Other (explain) _____
Was there personal property involved in the purchase price? no Estimated value: \$ _____
yes/no

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

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

4. The applicant's estimate of market value of the property involved in this application is \$ 338,000

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

Applicant asks that property value be reassessed and taxes recalculated.

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

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

Signature of Preparer (if other than applicant)

Date


Signature of Applicant

Date

[Signature] 3/31/2021
[Signature]

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo
 On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 6 day of Dec, 2021

 City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____,

 County Auditor Chairperson

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

 County Auditor Date

Application For Abatement
 Or Refund Of Taxes

Name of Applicant Charleswood Commercial Estates LLC
 County Auditor's File No. 4531

Date Application Was Filed With The County Auditor 11/1/21

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21
(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

State of North Dakota Assessment District _____
County of Cass Property I.D. No. 02-0111-00060-000
Name Charleswood Commercial Estates, LLC Telephone No. (701) 281-3951
Address PO Box 9495, Fargo ND, 58106

Legal description of the property involved in this application:

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

Total true and full value of the property described above for the year 2020 is:

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

Total true and full value of the property described above for the year 2020 should be:

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

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

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

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

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

Applicant asks that property value be reassessed and taxes recalculated.

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

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

Signature of Preparer (if other than applicant)

Date

Signature of Applicant

Date

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo
 On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 6 day of Dec, 2021 [Signature]
 City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____
 County Auditor _____ Chairperson

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor _____ Date _____

Application For Abatement
 Or Refund Of Taxes

Name of Applicant Charlewood Commercial Estates LLC
 County Auditor's File No. 4532

Date Application Was Filed With The County Auditor 11/1/21

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21
(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

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

Legal description of the property involved in this application:

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

Total true and full value of the property described above for the year 2019 is:

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

Total true and full value of the property described above for the year 2019 should be:

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

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

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

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

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

Applicant asks that property value be reassessed and taxes recalculated.

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

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

Signature of Preparer (if other than applicant) _____

Date _____

Signature of Applicant [Signature]

Date 3/31/2021

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo

On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 6 day of Dec, 2021


City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____,

County Auditor

Chairperson

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor

Date

Application For Abatement
Or Refund Of Taxes

Name of Applicant Charleswood Commercial Estates LLC

County Auditor's File No. 4533

Date Application Was Filed With The County Auditor 11/1/21

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21

(must be within 45 business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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

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

Legal description of the property involved in this application:

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

Total true and full value of the property described above for the year 2020 is:

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

Total true and full value of the property described above for the year 2020 should be:

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

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

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

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

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

Applicant asks that property value be reassessed and taxes recalculated.

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

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

Signature of Preparer (if other than applicant) _____

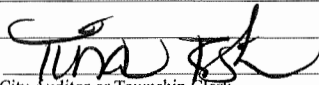
Date _____

Signature of Applicant [Signature]

Date 3/31/2021

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of West Fargo
 On 12/6/21, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 6 day of Dec, 2021

 City Auditor or Township Clerk

Action by the Board of County Commissioners

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

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

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

Dated _____
 _____ County Auditor _____ Chairperson

Certification of County Auditor

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

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

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

Year	Reduction in Taxable Valuation	Reduction in Taxes

 County Auditor Date

**Application For Abatement
 Or Refund Of Taxes**

Name of Applicant Charleswood Commercial Estates LLC
 County Auditor's File No. 4534

Date Application Was Filed With The County Auditor 11/1/21
 Date County Auditor Mailed Application to Township Clerk or City Auditor 11/1/21
(must be within five business days of filing date)