Board of County Commissioners Tim Flakoll Tony Grindberg Jim Kapitan Duane Breitling Joel Vettel



PO Box 2806 211 Ninth Street South Fargo, North Dakota 58108 701-241-5609 www.casscountynd.gov

#### **MEMO**

TO: Cass County Board of Commissioners

FROM: Taylor Kaushagen, Commission Assistant

and Tax Equalization Office

DATE: December 26, 2024

SUBJECT: Abatement applications for Kenai Holdings, LLC

For your consideration are three abatement applications for abatement or refund of taxes submitted by Kenia Holdings, LLC, the applicant has requested the following:

#4566—6229 Cattail Cove S—Reduce value from \$1,083,900 to \$1,042,600 for 2022 #4586—6229 Cattail Cove S—Reduce value from \$1,214,000 to \$926,000 for 2023 #4575—6229 Cattail Cove S—Reduce value from \$1,447,900 to \$1,042,600 for 2024

The City of Fargo assessing office reviewed the applications and recommends the following:

#4566—6229 Cattail Cove S—Reduce value from \$1,083,900 to \$826,800 for 2022 #4586—6229 Cattail Cove S—Reduce value from \$1,214,000 to \$926,000 for 2023 #4575—6229 Cattail Cove S—Reduce value from \$1,447,900 to \$1,042,600 for 2024

#### SUGGESTED MOTION:

Move to approve abatement application #4566 for a property located at 6229 Cattail Cove South in Fargo and reduce the value from \$1,083,900 to \$826,800 for 2022; approve abatement application #4586 for a property located at 6229 Cattail Cove South in Fargo and reduce the value from \$1,214,000 to \$926,000 for 2023; and approve abatement application #4575 for a property located at 6229 Cattail Cove South in Fargo and reduce value from \$1,447,900 to \$1,042,600 for 2024.

Parcel Number: 01-8559-00980-000

#### 6229 Cattail Cove S

Owner: Kenai Holdings LLC

#### Appeal of Assessment for Year: 2022

Name of Applicant: Kenai Holdings LLC

**2022 True & Full Value** \$1,083,900 \$254 / sf

**Applicants Requested Value(s)** \$1,042,600 \$244 / sf - 3.8%

**Sale Price (11/14/2023)** \$695,100 \$147 / sf

**General Property Information** 

Property Type Single Family Dwelling
Year Built 2019
Building Story Height Two Story
Total Living Area (Above Grade) 4,271 sf
6 Beds / 5 Baths

**Staff Recommendation** \$826,800 \$194 / sf -\frac{-\frac{257,100}{23.7\%}}{-23.7\%}



#### **Summary**

This property has been estimated since its construction in 2019. During the construction phase, a staff appraiser visited the site and spoke with the builder/owner. At that time, the exterior was mostly complete, and the builder/owner allowed the staff appraiser to take exterior measurements and collect notes. However, the interior was not sufficiently advanced in the construction process to be reviewed. Upon completion, the property owner declined to schedule an appointment for an interior inspection, instead providing information that high-quality materials had been used. Based on this information, the appraiser surmised that the interior would be superior to the exterior and valued the property accordingly.

The appellant purchased this home as a foreclosure and appealed the 2024 true and full value on September 5, 2024. The appellant disputed the significant increase in value over a single year, the construction grade, and the condition. The appellant did not respond in time to attend the local Boards of Equalization. A staff appraiser physically reviewed the property on September 11, 2024, and determined that the construction grade had been overstated since its construction. The grade reflects factors such as the quality of construction materials, workmanship, and home design. During the inspection, the owner provided details about items that had been replaced in the home and ongoing issues with the property.

The subject property's size is much larger than typical for this class of homes. While its size aligns more closely with excellent-grade homes, there were no sales of directly comparable properties in that category. Using excellent-grade homes for sales comparisons would suggest a higher value than is justifiable. Therefore, sales of smaller homes within the same class were used to establish a general range of values. These sales indicate that the assessed value is high. A larger concern, however, is that comparable assessed properties are significantly lower in value, suggesting that the subject property is inequitably valued and requires a reduction.

During the analysis, it was determined that the house was eligible for more relief than stated on the application. This conclusion was based on the cost approach and the equalized value of the subject property. While the applicant requested a reduction of 3.8%, the Assessor's Office is recommending a reduction of 23.7% for 2022.

The following homes are deemed most comparable to the subject:

Parcel Number: 01-8559-00980-000 Owner: Kenai Holdings LLC

**6229 Cattail Cove S** 

#### **Comparable Sales Summary**

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Sale Date	Sale Price (with SPUN)	\$/SF
7430 15 ST S	Davies	2020	3,318	2 Story	5	5	3 Stall / Att	10/2020	\$792,100	\$239
4784 TALLGRASS CV S	Osgood High	2021	3,425	2 Story	4	3.5	3 Stall / Att	09/2021	\$830,600	\$243
6115 MARIGOLD LOOP S	Osgood High	2016	3,416	2 Story	4	3.5	3 Stall / Att	08/2021	\$788,700	\$231
4771 59 ST S	Osgood High	2018	3,582	2 Story	5	3.5	3 Stall / Att	11/2021	\$847,300	\$237
6298 49 AVE S	Osgood High	2020	3,587	2 Story	4	2.5	3 Stall / Att	06/2021	\$810,800	\$226
									Median	\$237
									Average	\$235
Subject	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2022	\$1,083,900	\$254
Subject	Osgood High	2019	4,271	2 3tory	ō	3	5 Stall / Att	Proposed	\$826,800	\$192

#### **Competing Properties (Assessed Values) Summary**

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Year	Assessed Value	\$/SF
6139 MARIGOLD LOOP S	Osgood High	2016	3,454	2 Story	7	4	3 Stall / Att	2022	\$755,400	\$219
6115 MARIGOLD LOOP S	Osgood High	2016	3,416	2 Story	4	3.5	3 Stall / Att	2022	\$713,600	\$209
6298 49 AVE S	Osgood High	2020	3,587	2 Story	4	3.5	3 Stall / Att	2022	\$780,400	\$218
6200 CATTAIL CV S	Osgood High	2016	3,663	2 Story	4	3.5	3 Stall / Att	2022	\$747,800	\$204
4771 59 ST S	Osgood High	2018	3,582	2 Story	5	3.5	3 Stall / Att	2022	\$751,400	\$210
4784 TALLGRASS CV S	Osgood High	2021	3,425	2 Story	4	3.5	3 Stall / Att	2022	\$738,900	\$216
									Median	\$213
									Average	\$213
Subject	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2022	\$1,083,900	\$254
Subject	Osgood nigii	2019	4,2/1	2 3tory	O	5	5 Stall / All	Proposed	\$826,800	\$192

**Staff Recommendation:** Reduce the true and full value for the 2022 tax year to \$826,800.

Parcel Number: 01-8559-00980-000

#### 6229 Cattail Cove S

Owner: Kenai Holdings LLC

#### Appeal of Assessment for Year: 2023

Name of Applicant: Kenai Holdings LLC

**2023 True & Full Value** \$1,214,000 \$284 / sf

**Applicants Requested Value(s)** \$1,042,600 \$244 / sf - 14.1%

**Sale Price (11/14/2023)** \$695,100 \$147 / sf

**General Property Information** 

Property Type Single Family Dwelling
Year Built 2019
Building Story Height Two Story
Total Living Area (Above Grade) 4,271 sf
6 Beds / 5 Baths

Staff Recommendation \$926,000 \$217 / sf -\$288,000 - 23.7%



#### **Summary**

This property has been estimated since its construction in 2019. During the construction phase, a staff appraiser visited the site and spoke with the builder/owner. At that time, the exterior was mostly complete, and the builder/owner allowed the staff appraiser to take exterior measurements and collect notes. However, the interior was not sufficiently advanced in the construction process to be reviewed. Upon completion, the property owner declined to schedule an appointment for an interior inspection, instead providing information that high-quality materials had been used. Based on this information, the appraiser surmised that the interior would be superior to the exterior and valued the property accordingly.

The appellant purchased this home as a foreclosure and appealed the 2024 true and full value on September 5, 2024. The appellant disputed the significant increase in value over a single year, the construction grade, and the condition. The appellant did not respond in time to attend the local Boards of Equalization. A staff appraiser physically reviewed the property on September 11, 2024, and determined that the construction grade had been overstated since its construction. The grade reflects factors such as the quality of construction materials, workmanship, and home design. During the inspection, the owner provided details about items that had been replaced in the home and ongoing issues with the property.

The subject property's size is much larger than typical for this class of homes. While its size aligns more closely with excellent-grade homes, there were no sales of directly comparable properties in that category. Using excellent-grade homes for sales comparisons would suggest a higher value than is justifiable. Therefore, sales of smaller homes within the same class were used to establish a general range of values. These sales indicate that the assessed value is high. A larger concern, however, is that comparable assessed properties are significantly lower in value, suggesting that the subject property is inequitably valued and requires a reduction.

The following homes are deemed most comparable to the subject:

Parcel Number: 01-8559-00980-000 Owner: Kenai Holdings LLC

**6229 Cattail Cove S** 

#### **Comparable Sales Summary**

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Sale Date	Sale Price (with SPUN)	\$/SF
4784 TALLGRASS CV S	Osgood High	2021	3,425	2 Story	4	3.5	3 Stall / Att	09/2021	\$830,600	\$243
6115 MARIGOLD LOOP S	Osgood High	2016	3,416	2 Story	4	3.5	3 Stall / Att	08/2021	\$788,700	\$231
4771 59 ST S	Osgood High	2018	3,582	2 Story	5	3.5	3 Stall / Att	11/2021	\$847,300	\$237
6298 49 AVE S	Osgood High	2020	3,587	2 Story	4	2.5	3 Stall / Att	06/2021	\$810,800	\$226
5485 GRAYLAND DR S	Osgood High	2022	3,848	2 Story	4	3	3 Stall / Att	12/2022	\$995,300	\$259
									Median	\$237
									Average	\$239
Subject	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2023	\$1,214,900	\$284
Subject	Osgood High	2019	4,2/1	2 3tory	U	J	3 Stail / Att	Proposed	\$926,000	\$217

#### **Competing Properties (Assessed Values) Summary**

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Year	Assessed Value	\$/SF
6139 MARIGOLD LOOP S	Osgood High	2016	3,454	2 Story	7	4	3 Stall/Att	2023	\$846,000	\$245
6115 MARIGOLD LOOP S	Osgood High	2016	3,416	2 Story	4	3.5	3 Stall/Att	2023	\$799,200	\$234
6298 49 AVE S	Osgood High	2020	3,587	2 Story	4	2.5	3 Stall/Att	2023	\$879,600	\$245
4851 63 ST S	Osgood High	2022	3,414	2 Story	4	3	3 Stall/Att	2023	\$642,700	\$188
6200 CATTAIL CV S	Osgood High	2016	3,663	2 Story	4	3.5	3 Stall/Att	2023	\$837,500	\$229
4771 59 ST S	Osgood High	2018	3,582	2 Story	5	3.5	3 Stall/Att	2023	\$841,600	\$235
									Median	\$234
									Average	\$229
Subject	Ocacod High	2019	4,271	2 Story	6	5	3 Stall / Att	2023	\$1,214,900	\$284
Subject	Osgood High	2019	4,271	2 31019	0	5	3 Stall / Att	Proposed	\$926,000	\$217

**Staff Recommendation:** Reduce the true and full value for the 2023 tax year to \$926,000.

Parcel Number: 01-8559-00980-000

#### 6229 Cattail Cove S

Owner: Kenai Holdings LLC

#### Appeal of Assessment for Year: 2024

Name of Applicant: Kenai Holdings LLC

**2023 True & Full Value** \$1,447,900 \$339 / sf

**Applicants Requested Value(s)** \$1,042,600 \$244 / sf - 28.0%

**Sale Price (11/14/2023)** \$695,100 \$147 / sf

**General Property Information** 

Property Type Single Family Dwelling
Year Built 2019
Building Story Height Two Story
Total Living Area (Above Grade) 4,271 sf
6 Beds / 5 Baths

**Staff Recommendation** \$1,042,600 \$244 / sf -\$405,300 - 28.0%



#### **Summary**

This property has been estimated since its construction in 2019. During the construction phase, a staff appraiser visited the site and spoke with the builder/owner. At that time, the exterior was mostly complete, and the builder/owner allowed the staff appraiser to take exterior measurements and collect notes. However, the interior was not sufficiently advanced in the construction process to be reviewed. Upon completion, the property owner declined to schedule an appointment for an interior inspection, instead providing information that high-quality materials had been used. Based on this information, the appraiser surmised that the interior would be superior to the exterior and valued the property accordingly.

The appellant purchased this home as a foreclosure and appealed the 2024 true and full value on September 5, 2024. The appellant disputed the significant increase in value over a single year, the construction grade, and the condition. The appellant did not respond in time to attend the local Boards of Equalization. A staff appraiser physically reviewed the property on September 11, 2024, and determined that the construction grade had been overstated since its construction. The grade reflects factors such as the quality of construction materials, workmanship, and home design. During the inspection, the owner provided details about items that had been replaced in the home and ongoing issues with the property.

The subject property's size is much larger than typical for this class of homes. While its size aligns more closely with excellent-grade homes, there were no sales of directly comparable properties in that category. Using excellent-grade homes for sales comparisons would suggest a higher value than is justifiable. Therefore, sales of smaller homes within the same class were used to establish a general range of values. These sales indicate that the assessed value is high. A larger concern, however, is that comparable assessed properties are significantly lower in value, suggesting that the subject property is inequitably valued and requires a reduction.

The following homes are deemed most comparable to the subject:

Parcel Number: 01-8559-00980-000 Owner: Kenai Holdings LLC

**6229 Cattail Cove S** 

#### **Comparable Sales Summary**

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Sale Date	Sale Price (with SPUN)	\$/SF
6230 CATTAIL CV S	Osgood High	2022	3,338	2 Story	4	2.5	3 Stall / Att	01/2023	\$820,100	\$246
4784 TALLGRASS CV S	Osgood High	2021	3,425	2 Story	4	3.5	3 Stall / Att	09/2021	\$830,600	\$243
6115 MARIGOLD LOOP S	Osgood High	2016	3,416	2 Story	4	3.5	3 Stall / Att	08/2021	\$788,700	\$231
4771 59 ST S	Osgood High	2018	3,582	2 Story	5	3.5	3 Stall / Att	11/2021	\$847,300	\$237
4851 63 ST S	Osgood High	2022	3,414	2 Story	4	3	3 Stall / Att	02/2023	\$1,041,700	\$305
6298 49 AVE S	Osgood High	2020	3,587	2 Story	4	2.5	3 Stall / Att	06/2021	\$810,800	\$226
5485 GRAYLAND DR S	Deer Creek	2022	3,848	2 Story	4	3	3 Stall / Att	12/2022	\$995,300	\$259
									Median	\$243
									Average	\$249
Subject	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2024	\$1,447,900	\$339
Jubject	Osgood rigii	2019	4,2/1	2 3tory	o	5	3 Stail / Att	Proposed	\$1,042,600	\$284

#### **Competing Properties (Assessed Values) Summary**

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Year	Assessed Value	\$/SF
1467 75 AVE S	Davies	2016	3,417	2 Story	6	4	4 Stall / Att	2024	\$907,600	\$266
7430 15 ST S	Davies	2020	3,318	2 Story	5	5	3 Stall / Att	2024	\$955,100	\$288
7394 15 ST S	Davies	2016	3,594	2 Story	7	5	3 Stall / Att	2024	\$930,200	\$259
6139 MARIGOLD LOOP S	Osgood High	2016	3,454	2 Story	7	4	3 Stall / Att	2024	\$916,500	\$265
6115 MARIGOLD LOOP S	Osgood High	2016	3,416	2 Story	4	3.5	3 Stall / Att	2024	\$771,700	\$226
4771 59 ST S	Osgood High	2018	3,582	2 Story	5	3.5	3 Stall / Att	2024	\$893,600	\$249
2748 SAMUEL DR S	Maple Valley	2016	3,562	2 Story	6	4.5	3 Stall / Att	2024	\$940,600	\$264
									Median	\$264
									Average	\$260
Subject	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2024	\$1,447,900	\$339
Subject	Osgood righ	2019	4,271	2 3tory	0	3	5 Stail / Att	Proposed	\$1,042,600	\$284

**Staff Recommendation:** Reduce the true and full value for the 2024 tax year to \$1,042,600.

# 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	FARGO		
County of CASS	Property I.D. No.			
Name_KENAI HOLDINGS	т	Telephone No.	(404) 313-2373	B
Address 6229 CATTAIL COVE S FARGO ND 58104				
Legal description of the property involved in this application:				
Lot 21 Block 3, Rocking Horse Farms 2nd				
Total true and full value of the property described above for the year 2022 is:  Land \$ 145,500  Improvements \$ 288,400  Total \$ 933,900	T a	above for the yea Land	all value of the proper 2022 sho s 122.300 ments \$ 920,300 (	uld be: ) )
The difference of \$ true and full value betw	veen (1) and (2) above	is due to the foll	lowing reason(s):	
<ol> <li>I. Agricultural property true and full value exceeds its agricultural</li> <li>2. Residential or commercial property's true and full value exceed</li> <li>3. Error in property description, entering the description, or exterd</li> <li>4. Nonexisting improvement assessed</li> <li>5. Complainant or property is exempt from taxation. Attach a complete of the complete of</li></ol>	ds the market value adding the tax  py of Application for Pr d, tornado, or other natu  3,1) or Disabled Veterans	roperty Tax Exen ural disaster (see	nption. N_D_C_C_ § 57-23-04	
The following facts relate to the market value of the residential or comquestion #5.  1. Purchase price of property: \$ 644.368 Date of purc  Terms: Cash	Other (explained values)  Other (explained values)  S If yes, how long?	ain) foreclos	sure	
Asking price: \$ \$995,000 Terms of sale:				
3. The property was independently appraised: Purpose of yes/no	of appraisal:			
	(arket value estimate: \$_			
Appraisal was made by whom?  4. The applicant's estimate of market value of the property involved in	n this application is \$ 1	1.000.000		
The estimated agricultural productive value of this property is exce			n(s):	
Applicant asks that value be reduced  Refund of exceded payment of taxes based on incor  By filing this application, I consent to an inspection of the above-describ appraisal of the property. I understand the official will give me reasonal	ped property by an author	ue to owner	ıt official for the pшт	oose of making an
I declare under the penalties of N.D.C.C. § 12,1-11-02, which provide mayor that this application is, to the best of my knowledge and belief, a Signature of Preparer (if other than applicant)	s for a Class A misache a true and correspondent	ation. / //	g a false statement i	n a governmental

24775 (2-2016)

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

	erning board of		<del></del>	
				s application and the facts, passed
resolution recommending t	to the Board of County Comm	nissioners that the application be		
,				
Dated this	day of	City	y Auditor or Township Cle	тk
	Action b	y the Board of County Com	imissioners	
application wasAppr	by action by action week/Rejected	on of	County Board	of Commissioners.
Based upon an exami	nation of the facts and the pro	visions of North Dakota Century	/ Code § 57-23-04, we app	rove this application. The taxabl
aluation is reduced from \$		to \$	and the taxes are reduce	ed accordingly. The taxes, if paid
		The Board accepts \$		_in full settlement of taxes for th
x year				
Pated	****			
County Auditor				Chairperso
I certify that the Boar	d of County Commissioners to	Certification of County Audiook the action stated above and the ment of taxes on the property de	he records of my office and	the office of the County Treasure
			Date Paid (if paid)	Payment Made Under Written Protest?
Year	Taxable Value	Tax	(it paid)	yes/no
further certify that the taxa	ble valuation and the taxes o	rdered abated or refunded by the	Board of County Commis	ssioner are as follows:
Year		Taxable Valuation		action in Taxes
		C	County Auditor	Date
				dure)
	Application For Abatement Or Refund Of Taxes	7.70	3	(must be within five business days of filting dane)
	olication For Abatem Or Refund Of Taxes	9		business
	or Al	7	7	thin five
	fund Fo		_ 2	ust be w
	catic r Re	I	The No.	
	pplij	licant	County Auditor's File No.  Date Application Was Filed With The County Auditor  Date County Auditor Mailed Cleck or City Auditor Anditor	
	•	Name of Applicant	Pplication for a stion for a stick for a s	
		ате с	County  Sate A  Vith T  Oate C  upplies	
	H II	~		

## CASS CO AUDITOR DEC 02 2024 AM09:30

# 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.

County of CASS Name KENAI HOLDINGS LLC		FARGO	<del>,,</del>
	Property I.D. No.	)1-8559-00980-00	00
Name INDIVINITIONS		Felephone No. (404	
Address 6229 CATTAIL COVE S FARGO ND 581			
Legal description of the property involved in this application:	<b>7</b> · · · · · · · · · · · · · · · · · · ·	·	
LOT 21 BLOCK 3, ROCKING HORSE FARMS 21	ND		
DOT ZEDDOOK 3, ROOKWO HORDD HINGHD 21			
Total true and full value of the property described above for the year2023is:			re of the property described 2023 should be:
Land \$ 145.500		Land	s 145,500
Improvements \$ 1,068,500		Improvements	\$ 780,500
Total \$ 1.214.000		Total	\$ 926,000
(1)			(2)
	etween (1) and (2) above		reason(s):
<ol> <li>Agricultural property true and full value exceeds its agricult</li> <li>Residential or commercial property's true and full value exc</li> </ol>		.C.C. § 57-02-27.2	
<ol> <li>Error in property description, entering the description, or ex</li> </ol>			
<ul> <li>4. Nanexisting improvement assessed</li> <li>5. Complainant or property is exempt from taxation. Attach a</li> </ul>	copy of Application for P	roperty Tax Exemption.	
6. Duplicate assessment			
<ol> <li>Property improvement was destroyed or damaged by fire, fle</li> <li>Error in noting payment of taxes, taxes erroneously paid</li> </ol>	ood, tornado, or other nati	ıral disaster (see N.D.C	.C. § 57-23-04(1)(g))
9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-	08.1) or Disabled Veteran	s Credit (N.D.C.C. § 5	7-02-08.8). Attach a copy of
the application.  10. Other (explain) foreclosure - we paid due 2022	2 taxes		
The following facts relate to the market value of the residential or equestion #5.  1. Purchase price of property: \$ 644.368 Date of property.	irchase: 11/14/2023		
question #5.  1. Purchase price of property: \$ 644.368 Date of pu  Terms: Cash ✓ Contract Trade	urchase: 11/14/2023 Other (expla	sin)	
question #5.  1. Purchase price of property: \$.644.368 Date of purchase price of property: Contract Trade Was there personal property involved in the purchase price?	Other (explarated valyes/no	sin) her S	
question #5.  1. Purchase price of property: \$ 644.368 Date of pu  Terms: Cash ✓ Contract Trade	Other (explarated valyes/no	sin) her S	
question #5.  1. Purchase price of property: \$.644.368 Date of purchase price of property: Contract Trade Was there personal property involved in the purchase price?	Other (explanated values)  11/14/2023  Other (explanated values)  Patimated values  Ves If yes, how long carno	ula) tue: \$ 7 11 months	
question #5.  1. Purchase price of property: \$.644.368 Date of property: \$.644.368 Date of property: \$.644.368 Date of property: \$.644.368 Date of property involved in the purchase price?  2. Has the property been offered for sale on the open market?  you have a sale on the open market?  you have green as \$.5995.000 Terms of sale:  3. The property was independently appraised: 100 Purpos	Other (explanated values)  11/14/2023  Other (explanated values)  Patimated values  Ves If yes, how long carno	ula) tue: \$ 7 11 months	
question #5.  1. Purchase price of property: \$ .644.368 Date of property was there personal property involved in the purchase price?  2. Has the property been offered for sale on the open market?  you will be a sale on the open market?  you will be a sale on the open market?  You will be a sale on the open market?	Other (explanted values)  Other (explanted values)  DO Estimated values ves/no  Ves If yes, how long os/no  or of appraisal;	uiu) tue: \$ 7_11 months	
question #5.  1. Purchase price of property: \$.644.368 Date of property: \$.644.368 Date of property: \$.644.368 Date of property: \$.644.368 Date of property involved in the purchase price?  2. Has the property been offered for sale on the open market?  you have a sale on the open market?  you have green as \$.5995.000 Terms of sale:  3. The property was independently appraised: 100 Purpos	Other (explanted values)  Other (explanted values)  DO Estimated values ves/no  Ves If yes, how long os/no  or of appraisal;	uiu) tue: \$ 7_11 months	
question #5.  1. Purchase price of property: \$.644.368 Date of property: \$.644.368 Date of property: \$.644.368 Date of property: \$.644.368 Date of property involved in the purchase price?  2. Has the property been offered for sale on the open market?  You Asking price: \$.8995.000 Terms of sale:  3. The property was independently appraised: 10 Purpos yes/no	Other (explanation of the company of	uiu) tue: \$ 7_11 months	

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

Recommendation of the gove	ming board of			
On	, the governi	ng board of this municipality,	after examination of this	application and the facts, passed
resolution recommending to	the Board of County Commissi	oners that the application be		
Dated this	day of	<i>-</i>		
		City	Auditor or Township Cle	erk
	Action by th	e Board of County Com	nissioners	
Application was	by action o	f	County Board	of Commissioners.
Appro	rved/Rejected			
				rove this application. The taxable
				ed accordingly. The taxes, if paid
		The Board accepts \$		_ in full settlement of taxes for the
ax year	<del></del>			
Dated				
County Auditor	and an article and the restand the restand and the second second and the second			Chairperso
T : 115 . M		tification of County Audi		d the office of the County Treasure
show the following facts as	to the assessment and the payme	nt of taxes on the property de	scribed in this application	1.
Year	Taxable Value	Tux	Date Paid (if paid)	Payment Made Under Written Protest?
300	7,000,000			yes/no
	ble valuation and the taxes order		Roard of County Commi	relaner are no fallaive
Year	Reduction in Ta	rable Valuation	Red	uction in Taxes
			<u> </u>	A company of the contract of t
		ī	ounty Auditor	Date
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	. 1	<b>_</b>	, 1	ı
		<b>a</b> p		Que de la companya de
		ri i	には	(must be within five business days of Hing date)
	in i	of S	2 12 5	i Air
	Date Tax	耳 6	9 2 6	phud.
	of A	·3	7 2 6	
	und Ec	8 `	3	
	Application For Abatement Or Refund Of Taxes	Name of Applicant Kenah HoldingsLLC	County Auditor's File No. 400 County Auditor's Filed (2 2 24)  Date County Auditor Mailed (2 2 24) Application to Township (2 2 24)	<b></b>
	plic	in the second se	on Wa nty Au nty Au Towes	रुष्ट्रवीहर
	Ψb	Appli	Audite Audite Cour	<del>de</del> p
		me of.	unty. re Apj rb The re Cor	erk or
	l I	Nat	A WE CO	ŏ



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	FARGO		4-	<b>R</b> ECEIVED
County of CASS	Property I.D. No.				rase coalditur
Name_KENAI HOLDINGS		Telephone No.	(404)	313-2373	nc118 2024 AH10:2
Address 6229 CATTAIL COVE S FARGO ND 58104					
Legal description of the property involved in this application:					
Lot 21 Block 3, Rocking Horse Farms 2nd					
Total true and full value of the property described above for the year <u>2024</u> is:		Total true and above for the y		of the property 024_should	
Land \$ 122,300		Land		\$ 122,300	
Improvements \$ 920,300		Improv		\$ 920,300	
Total \$ 1.042.600 (1)		Total		\$ 1.042,600 (2)	
The difference of \$\\\ 405,300.00\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	een (1) and (2) abov	e is due to the fo	ollowing	reason(s):	
<ol> <li>Agricultural property true and full value exceeds its agricultural property?</li> <li>Residential or commercial property's true and full value exceed</li> <li>Error in property description, entering the description, or exten</li> <li>Nonexisting improvement assessed</li> <li>Complainant or property is exempt from taxation. Attach a cop</li> <li>Duplicate assessment</li> <li>Property improvement was destroyed or damaged by fire, flood</li> <li>Error in noting payment of taxes, taxes erroneously paid</li> <li>Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08 the application.</li> <li>Other (explain) forclosure - we paid due 2022 tax</li> </ol>	ls the market value ding the tax  by of Application for the nation of the state of	Property Tax Exe tural disaster (se	emption.		
The following facts relate to the market value of the residential or com- question #5.	nercial property desc	ribed above. For	r agricultı	ural property, go	directly to
1. Purchase price of property: \$ 644.368 Date of purch	nase: 11-14-202	3			
Terms: Cash Contract Trade	Other (exp	lain) forecle	sure		
Was there personal property involved in the purchase price?I	Estimated v	alue: \$			I
Has the property been offered for sale on the open market?  Ves yes/n  yes	If yes, how lon	g? <u>11 month</u>	S		
Asking price: \$ \$995.000 Terms of sale:					
3. The property was independently appraised: Purpose or	f appraisal:		_		
Ma	rket value estimate:	\$			
Appraisal was made by whom?	=======================================	· ·			
4. The applicant's estimate of market value of the property involved in					
5. The estimated agricultural productive value of this property is excess	sive because of the f	ollowing condition	on(s):		
Applicant asks that value be reduced					
Refund of exceded payment of taxes based on incom	rect assessed va	lue to owner			
By filing this application, I consent to an inspection of the above-describe appraisal of the property. I understand the official will give me reasonab I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides matter, that this application is, to the best of my knowledge and belief, a	le notification of the	inspection. See I	N.D.C.C.	§ 57-23-05.1.	
Signature of Preparer (if other than applicant)  Date	Signature of Ap	plicant			Date

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

			_	
		verning board of this municipality		
Dated this	day of	City	Auditor or Township Cle	rk
	Action b	y the Board of County Com	missioners	
plication wasAppro	by action by act	on of	County Board o	of Commissioners.
uation is reduced from \$	of\$	visions of North Dakota Centuryto \$ The Board accepts \$	and the taxes are reduce	d accordingly. The taxes, if pai
We reject this applica	ation in whole or in part fo	r the following reason(s). Writ	•	tionale for the decision must
	of County Commissioners to	Certification of County Audit ook the action stated above and the	e records of my office and	
Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no
Year		rdered abated or refunded by the l		ction in Taxes
		Co	ounty Auditor	Date
	Application For Abatement Or Refund Of Taxes	Name of Applicant Kenai Holdings	2 云	(must be within five bushness days of biling date)