

**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.**

# Kenai Holdings LLC Residence

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

<b>2022 True &amp; Full Value</b>	\$1,083,900	\$254 / sf	
<b>Applicants Requested Value(s)</b>	\$1,042,600	\$244 / sf	- 3.8%
<b>Sale Price (11/14/2023)</b>	\$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

<b>Staff Recommendation</b>	\$826,800	\$194 / sf	-\$257,100 - 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:

# Kenai Holdings LLC Residence

Parcel Number: 01-8559-00980-000

# 6229 Cattail Cove S

Owner: Kenai Holdings LLC

## 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
<b>Subject</b>	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2022 Proposed	\$1,083,900	\$254
									\$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
<b>Subject</b>	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2022 Proposed	\$1,083,900	\$254
									\$826,800	\$192

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

# Kenai Holdings LLC Residence

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

<b>2023 True &amp; Full Value</b>	\$1,214,000	\$284 / sf	
<b>Applicants Requested Value(s)</b>	\$1,042,600	\$244 / sf	- 14.1%
<b>Sale Price (11/14/2023)</b>	\$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

<b>Staff Recommendation</b>	\$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:

# Kenai Holdings LLC Residence

Parcel Number: 01-8559-00980-000

# 6229 Cattail Cove S

Owner: Kenai Holdings LLC

## 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
<b>Subject</b>	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2023 Proposed	\$1,214,900 \$926,000	\$284 \$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
<b>Subject</b>	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2023 Proposed	\$1,214,900 \$926,000	\$284 \$217

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

# Kenai Holdings LLC Residence

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

<b>2023 True &amp; Full Value</b>	\$1,447,900	\$339 / sf	
<b>Applicants Requested Value(s)</b>	\$1,042,600	\$244 / sf	- 28.0%
<b>Sale Price (11/14/2023)</b>	\$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

<b>Staff Recommendation</b>	\$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:

# Kenai Holdings LLC Residence

Parcel Number: 01-8559-00980-000

# 6229 Cattail Cove S

Owner: Kenai Holdings LLC

## 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
<b>Subject</b>	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2024 Proposed	\$1,447,900	\$339
									\$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
<b>Subject</b>	Osgood High	2019	4,271	2 Story	6	5	3 Stall / Att	2024 Proposed	\$1,447,900	\$339
									\$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 \_\_\_\_\_ Telephone No. (404) 313-2373  
 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 \$ 788,400  
 Total \$ 933,900  
(1)

**Total true and full value of the property described above for the year 2022 should be:**  
 Land \$ 122,300  
 Improvements \$ 920,300  
 Total \$ 1,042,600  
(2)

The difference of \$ \_\_\_\_\_ 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) foreclosure - we paid due 2022 taxes

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: \$ 644,368 Date of purchase: 11-14-2023  
 Terms: Cash  Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) foreclosure  
 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? yes If yes, how long? 11 months  
yes/no  
 Asking price: \$ \$995,000 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 \$ 1,000,000

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

Applicant asks that value be reduced  
Refund of exceded payment of taxes based on incorrect assessed value to owner

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 9.24.24



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

Recommendation of the governing board of \_\_\_\_\_

On \_\_\_\_\_, 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 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
 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 \_\_\_\_\_

County Auditor's File No. **#4566**

Date Application Was Filed With The County Auditor \_\_\_\_\_

Date County Auditor Mailed Application to Township Clerk or City Auditor \_\_\_\_\_

(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 FARGO
County of CASS Property I.D. No. 01-8559-00980-000
Name KENAI HOLDINGS LLC Telephone No. (404) 313-2373
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

Table with 2 columns: Description, Value. Rows: Land (\$145,500), Improvements (\$1,068,500), Total (\$1,214,000). Label (1) below.

Table with 2 columns: Description, Value. Rows: Land (\$145,500), Improvements (\$780,500), Total (\$926,000). Label (2) below.

The difference of \$ 288,000.00 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) foreclosure - we paid due 2022 taxes

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: \$ 644,368 Date of purchase: 11/14/2023
Terms: Cash [checked] Contract Trade Other (explain)
Was there personal property involved in the purchase price? no Estimated value: \$
2. Has the property been offered for sale on the open market? yes If yes, how long? 11 months
Asking price: \$ 995,000 Terms of sale:
3. The property was independently appraised: no Purpose of appraisal:
Market value estimate: \$
Appraisal was made by whom?
4. The applicant's estimate of market value of the property involved in this application is \$
5. The estimated agricultural productive value of this property is excessive because of the following condition(s):

Applicant asks that value be reduced with refund of exceeded payment of taxes based on incorrect assessed value to owner

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 \_\_\_\_\_

On \_\_\_\_\_, \_\_\_\_\_, 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 \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
 \_\_\_\_\_  
 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 Kenai Holdings LLC

County Auditor's File No. 4586

Date Application Was Filed With The County Auditor 12/2/24

Date County Auditor Mailed Application to Township Clerk or City Auditor 12/2/24  
(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 FARGO RECEIVED
County of CASS Property I.D. No. CASS CO AUDITOR
Name KENAI HOLDINGS Telephone No. (404) 313-2373 OCT 18 2024 AM 10:28
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 2024 is:
Land \$ 122,300
Improvements \$ 920,300
Total \$ 1,042,600 (1)

Total true and full value of the property described
above for the year 2024 should be:
Land \$ 122,300
Improvements \$ 920,300
Total \$ 1,042,600 (2)

The difference of \$ 405,300.00 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) foreclosure - we paid due 2022 taxes

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: \$ 644,368 Date of purchase: 11-14-2023
Terms: Cash [checked] Contract Trade Other (explain) foreclosure
Was there personal property involved in the purchase price? no Estimated value: \$
2. Has the property been offered for sale on the open market? YES If yes, how long? 11 months
Asking price: \$ 995,000 Terms of sale:
3. The property was independently appraised: no Purpose of appraisal:
Market value estimate: \$
Appraisal was made by whom:
4. The applicant's estimate of market value of the property involved in this application is \$ 1,000,000
5. The estimated agricultural productive value of this property is excessive because of the following condition(s):

Applicant asks that value be reduced
Refund of exceded payment of taxes based on incorrect assessed value to owner

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 \_\_\_\_\_

On \_\_\_\_\_, \_\_\_\_\_, 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 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
 \_\_\_\_\_  
 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 Kenai Holdings

County Auditor's File No. 4575

Date Application Was Filed With The County Auditor 10/18/2024

Date County Auditor Mailed Application to Township Clerk or City Auditor 10/18/2024  
(must be within five business days of filing date)