

**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

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**MEMO**

TO: Cass County Board of Commissioners

FROM: Taylor Kaushagen, Commission Assistant  
and Tax Equalization Office

DATE: December 26, 2024

SUBJECT: Abatement applications for Cass County Highway 20 Industrial Park properties

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For your consideration are six applications for abatement or refund of taxes submitted by County 20 Storage and Transfer Inc for properties located in the industrial park on Cass County Highway 20 and are requesting the following reductions for 2023:

- #4569 – 4512 33rd St N – Reduce from \$11,643,100 down to \$8,381,450
- #4570 – 4451 37th St N – Reduce from \$9,544,300 down to \$9,179,280
- #4571 – 4108 33rd St N – Reduce from \$4,924,100 down to \$4,713,000
- #4572 – 4409 33rd St N – Reduce from \$3,951,900 down to \$3,279,056
- #4573 – 4455 33rd St N – Reduce from \$1,863,100 down to \$1,565,890
- #4574 – 4357 33rd St N – Reduce from \$1,463,000 down to \$1,269,288

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

- #4569 - 4512 33rd St N. and retain the 2023 value
- #4570 - 4451 37th St N. and retain the 2023 value
- #4571 - 4108 33rd St N. and retain the 2023 value
- #4572 - 4409 33rd St N. and retain the 2023 value
- #4573 - 4455 33rd St N. and retain the 2023 value
- #4574 - 4357 33rd St N. and retain the 2023 value

**SUGGESTED MOTION:**

**Move to deny abatement application #4569 for a property located at 4512 33rd Street North in Fargo and retain the 2023 value; deny abatement application #4570 for a property located at 4451 37th Street North in Fargo and retain the 2023 value; deny abatement application #4571 for a property located at 4108 33rd Street North in Fargo and retain the 2023 value; deny abatement application #4572 for a property located at 4409 33rd Street North in Fargo and retain the 2023 value; deny abatement application #4573 for a property located at 4455 33rd Street North in Fargo and retain the 2023 value; and deny abatement application #4574 for a property located at 4357 33rd Street North in Fargo and retain the 2023 value.**

# Sky Logistics Warehouse

Parcel Number: 01-5410-00800-000

4108 33 St N

Owner: County 20 Storage & Transfer Inc

## Appeal of Assessment for Year: 2023

<b>Name of Applicant:</b>	Robert Nelson		
<b>Assessed Value (2023 Tax Year)</b>	4,924,100		
<b>Applicants Requested Value(s)</b>	4,713,000		
<b>General Property Information</b>			
Property Type	Warehouse		
Year Built	2008		
Building Area	80,000 sf	61.55 / sf	
Gross Building Area	80,000 sf	61.55 / sf	
<b>Fargo Assessor Recommendation</b>	4,924,100	0%	



### Summary

The subject property is a warehouse located north of County Highway 20 and west of Interstate 29. The appellant is requesting a reduction of \$211,000, or 4.3%. The appellant provides current construction costs for a similar building to support the requested reduction in value.

Staff routinely studies the relationship between permitted construction costs and market value. We find that the market value of industrial buildings often exceeds construction costs, which explains the uptick in new industrial construction, particularly in 2023. The appellant's cost analysis excludes critical components tied to market value, such as site improvements and entrepreneurial incentive. These omissions result in an incomplete representation of the property's true and full value.

To support the 2023 true and full value, staff utilized all three appraisal approaches. The indicated values center around \$6,700,000, or \$83.75 per square foot. Staff also examined competing properties for assessment equity (fairness). We analyzed the 2023 true and full value of warehouses built between 1993 and 2023 that measure larger than 20,000 square feet. We found 21 such properties. The subject property is assessed lower than roughly 90% of its competitors on both units of comparison.

### Comparable Sales Summary

Address	Buyer	Seller	Property Type	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/SF (Adj)
3949 37 AVE S	3949 INDUSTRIAL LLC	LARKIN PROPERTIES	Warehouse	48,750	1999	Apr-23	4,765,000	4,594,500	94
3600 39 ST S	MACO 3552 LEASING	LARKIN PROPERTIES	Warehouse	65,200	2017	Nov-23	8,311,100	6,033,500	93
1425 47 ST N	HAMILTON	M&R NORTH DAKOTA	Warehouse	61,919	2005	Sep-23	7,600,000	4,344,500	70
1405 43 ST N	KELMAR PROPERTY 8	DMI BUILDING LLC	Warehouse	43,920	1995	Aug-21	3,100,000	3,632,500	83
<b>Subject</b>			Warehouse	<b>80,000</b>	<b>2008</b>	<b>2023 Value</b>		<b>4,924,100</b>	<b>62</b>

### Competing Properties (Assessed Values) Summary

	Total Value	\$/SF Total	\$/SF Improvement
90 <sup>th</sup> Percentile	13,043,300	126	115
75 <sup>th</sup> Percentile	9,544,300	100	90
<b>Median</b>	<b>5,947,400</b>	<b>78</b>	<b>72</b>
25 <sup>th</sup> Percentile	4,239,300	67	62
10 <sup>th</sup> Percentile	1,751,290	60	54
<b>2023 True &amp; Full</b>	<b>4,924,100</b>	<b>62</b>	<b>54</b>

**Recommended Action:** Retain the value of \$4,924,100 for the 2023 tax year.

*Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.*

# Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

RECEIVED

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

CASS CO AUDITOR

State of North Dakota Assessment District City of Fargo  
County of Cass Property I.D. No. 01-5410-00800-000  
Name COUNTY 20 STORAGE & TRANSFER INC Telephone No. (701) 365-4609  
Address 4108 33rd St N, Fargo, ND 58102

OCT 16 2024 AM 10:34

Legal description of the property involved in this application:

Lot: 2 Block: 2 RLN BUSINESS PARK 1ST LT 2 BLK 2

Total true and full value of the property described above for the year 2023 is:

Land \$ 577,000  
Improvements \$ 4,347,100  
Total \$ 4,924,100  
(1)

Total true and full value of the property described above for the year 2023 should be:

Land \$ 577,000  
Improvements \$ 4,136,000  
Total \$ 4,713,000  
(2)

The difference of \$ 211,100.00 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: \$ \_\_\_\_\_ Date of purchase: \_\_\_\_\_  
Terms: Cash \_\_\_\_\_ Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
Was there personal property involved in the purchase price? \_\_\_\_\_ 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 \$ 4,713,000
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): \_\_\_\_\_

Applicant asks that The County take into consideration that Owner is presently constructing two 196k Sq FT  
buildings a few blocks from this address, and our actual costs of the buildings are greatly less than  
the assessed values of the County's comparisons or estimated appraised values.

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.

Hurt D. Redman CPA, CVA  
Signature of Preparer (if other than applicant)

10.14.24  
Date

Jani Binkelo  
Signature of Applicant

10/14/2024  
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 County 20 Storage + Transfer Inc.  
 County Auditor's File No. 4571

Date Application Was Filed With The County Auditor 10/16/2024

Date County Auditor Mailed Application to Township Clerk or City Auditor 10/17/2024  
(must be within five business days of filing date)

County 20 Storage & Transfer Inc

Supplement to Application For Abatement or Refund of Taxes

10. Other (explain) –

Property Address: 4108 33 St N, Fargo, ND 58102

Parcel: 01-5410-00800-000

The property owner is presently constructing two 196,000 square foot warehouses, identical in construction to the above listed property. These warehouses are at 46<sup>th</sup> Avenue N, just a few blocks from the above-listed property. The actual 2024 construction costs of the new buildings are less than the estimated market value of the County's appraisal. The Property Owner is agreeing to use the County's estimated land value.

Mills:

296.6

	4108
Building Sq footage	80,000
Parcel	01-5410-00800-000
Land Value	577,000
Building Value	4,347,100
Total Value	4,924,100
Taxable Value	246,205
Tax for year	73,024
Specials	13,637
Drains	1,298
Discount	3,651

2024 & 2025 Build Costs - 46th Avenue	\$ 51.70
Building only - Replacement Cost	\$ 4,136,000
Land Value - Per City of Fargo	577,000
Total Replacement + Land	<u>\$ 4,713,000</u>
Difference	\$ 211,100
City's rate of Total Value / Taxable Value	0.05
Taxable computed by Taxpayer	235,650
Tax Rate City, based upon Taxable Value	0.296598363
Calculated Tax	69,893
Calculated Tax - Tax for Year - City	\$ (3,131)
Combined Difference	
Replacement + Land / Sq. Feet	\$ 58.91

2023

Land	577,000
Building	4,347,100
Total	4,924,100
Current Less 2023	(211,100)

## Construction Plan

Owner's Name: County 20 Storage & Transfer

Property at 3401 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,374,811.01	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

	\$ 11,682,194.90	TOTAL PROJECT
		minus land, landscaping, earthwork, underground,
	\$ 1,627,444.19	Engineering, Testing
196,000	\$ 10,054,750.71	<b>\$ 51.30</b>

Property at 3601 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,530,125.00	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

	\$ 11,837,508.89	TOTAL PROJECT
		minus land, landscaping, earthwork, underground,
	\$ 1,627,444.19	Engineering, Testing
196,000	\$ 10,210,064.70	<b>\$ 52.09</b>

# Sky Logistics Warehouse

Parcel Number: 01-5410-01201-000

4512 33 St N

Owner: Robert Nelson

## Appeal of Assessment for Year: 2023

<b>Name of Applicant:</b>	Robert Nelson		
<b>Assessed Value (2023 Tax Year)</b>	11,643,100		
<b>Applicants Requested Value(s)</b>	8,381,450		
<b>General Property Information</b>			
Property Type	Warehouse		
Year Built	2017		
Building Area	148,500 sf	78.40 / sf	
Gross Building Area	148,500 sf	78.40 / sf	
<b>Fargo Assessor Recommendation</b>	11,643,100	0%	



### Summary

The subject property is a warehouse located north of County Highway 20 and west of Interstate 29. The appellant is requesting a reduction of \$3,261,650, or 28%. The appellant provides current construction costs for a similar building to support the requested reduction in value.

Staff routinely studies the relationship between permitted construction costs and market value. We find that the market value of industrial buildings often exceeds construction costs, which explains the uptick in new industrial construction, particularly in 2023. The appellant's cost analysis excludes critical components tied to market value, such as site improvements and entrepreneurial incentive. These omissions result in an incomplete representation of the property's true and full value.

To support the 2023 true and full value, staff utilized all three appraisal approaches. The indicated values center around \$13,600,000, or \$91.58 per square foot. Staff also examined competing properties for assessment equity (fairness). We analyzed the 2023 true and full value of warehouses built between 2003 and 2023, measuring larger than 20,000 square feet. We found 15 such properties. The subject is assessed below the median value on both units of comparison.

### Comparable Sales Summary

Address	Buyer	Seller	Property Type	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/SF (Adj)
3949 37 AVE S	3949 INDUSTRIAL LLC	LARKIN PROPERTIES	Warehouse	48,750	1999	Apr-23	4,765,000	4,456,300	91
3600 39 ST S	MACO 3552 LEASING	LARKIN PROPERTIES	Warehouse	65,200	2017	Nov-23	8,311,100	6,252,200	96
1425 47 ST N	HAMILTON	M&R NORTH DAKOTA	Warehouse	61,919	2005	Sep-23	7,600,000	4,243,100	69
1405 43 ST N	KELMAR PROPERTY 8	DMI BUILDING LLC	Warehouse	43,920	1995	Aug-21	3,100,000	3,522,600	80
<b>Subject</b>			Warehouse	<b>148,500</b>	<b>2017</b>	<b>2023 Value</b>		<b>11,643,100</b>	<b>78</b>

### Competing Properties (Assessed Values) Summary

	Total Value	\$/SF Total	\$/SF Improvement
90 <sup>th</sup> Percentile	14,164,280	127	116
75 <sup>th</sup> Percentile	11,353,950	112	93
<b>Median</b>	<b>8,543,700</b>	<b>91</b>	<b>75</b>
25 <sup>th</sup> Percentile	5,689,170	70	63
10 <sup>th</sup> Percentile	4,725,896	63	57
<b>2023 True &amp; Full</b>	<b>11,643,100</b>	<b>78</b>	<b>74</b>

**Recommended Action:** Retain the value of \$11,643,100 for the 2023 tax year.

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.



# Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

RECEIVED

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 City of Fargo

County of Cass

Property I.D. No. 01-5410-01201-000

Name Robert L Nelson

Telephone No. (701) 365-4609

Address 4512 33 St N, Fargo, ND 58102

Legal description of the property involved in this application:

Lot: 6 Block: 2 RLN BUSINESS PARK 1ST LT 6 & 7 BLK 2 \*\*1-14-19 REQUESTED COMBINE FRM 01-5410-01200- 000 & 01300-000 FOR 2019

Total true and full value of the property described above for the year 2023 is:

Land \$ 704,000  
Improvements \$ 10,939,100  
Total \$ 11,643,100  
(1)

Total true and full value of the property described above for the year 2023 should be:

Land \$ 704,000  
Improvements \$ 7,677,450  
Total \$ 8,381,450  
(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) See attached statement

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: \$ \_\_\_\_\_ Date of purchase: \_\_\_\_\_  
Terms: Cash \_\_\_\_\_ Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
Was there personal property involved in the purchase price? \_\_\_\_\_ 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 \$ 8,381,450
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): \_\_\_\_\_

Applicant asks that The County take into consideration that Owner is presently constructing two 196k sq ft  
buildings a few blocks from this address, and our actual costs of the buildings are greatly less than  
the assessed values of the County's comparisons or estimated appraised values.

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.

Hunt D Bohman CPA 10.14.24 Tari Burako 10/14/2024  
Signature of Preparer (if other than applicant) CVA 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 Robert L Nelson

County Auditor's File No. 4569

Date Application Was Filed With The County Auditor 10/16/2024

Date County Auditor Mailed Application to Township Clerk or City Auditor 10/17/2024  
(must be within five business days of filing date)

County 20 Storage & Transfer Inc

Supplement to Application For Abatement or Refund of Taxes

10. Other (explain) –

Property Address: 4512 33 St N, Fargo, ND 58102

Parcel: 01-5410-01201-000

The property owner is presently constructing two 196,000 square foot warehouses, identical in construction to the above listed property. These warehouses are at 46<sup>th</sup> Avenue N, just a few blocks from the above-listed property. The actual 2024 construction costs of the new buildings are less than the estimated market value of the County's appraisal. The Property Owner is agreeing to use the County's estimated land value.

Mills:

296.6

	4512
Building Sq footage	148,500
	01-5410-01201-000
Parcel	
Land Value	704,000
Building Value	10,939,100
Total Value	11,643,100
Taxable Value	582,155
Tax for year	172,667
Specials	17,606
Drains	2,877
Discount	8,633

2024 & 2025 Build Costs - 46th Avenue	\$ 51.70
Building only - Replacement Cost	\$ 7,677,450
Land Value - Per City of Fargo	704,000
Total Replacement + Land	<u>\$ 8,381,450</u>
Difference	\$ 3,261,650
City's rate of Total Value / Taxable Value	0.05
Taxable computed by Taxpayer	419,073
Tax Rate City, based upon Taxable Value	0.296599703
Calculated Tax	124,297
Calculated Tax - Tax for Year - City	\$ (48,370)
Combined Difference	
Replacement + Land / Sq. Feet	\$ 56.44

2023

Land	704,000
Building	10,939,100
Total	11,643,100
Current Less 2023	(3,261,650)

## Construction Plan

Owner's Name: County 20 Storage & Transfer

Property at 3401 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,374,811.01	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

	\$ 11,682,194.90	TOTAL PROJECT
		minus land, landscaping, earthwork, underground,
	\$ 1,627,444.19	Engineering, Testing
196,000	\$ 10,054,750.71	\$ 51.30

Property at 3601 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,530,125.00	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

	\$ 11,837,508.89	TOTAL PROJECT
		minus land, landscaping, earthwork, underground,
	\$ 1,627,444.19	Engineering, Testing
196,000	\$ 10,210,064.70	\$ 52.09

# Precision Equipment Manufacturing

Parcel Number: 01-7780-00101-000

4409 33 St N

Owner: County 20 Storage & Transfer Inc

## Appeal of Assessment for Year: 2023

<b>Name of Applicant:</b>	Robert Nelson		
<b>Assessed Value (2023 Tax Year)</b>	3,951,900		
<b>Applicants Requested Value(s)</b>	3,279,056		
<b>General Property Information</b>			
Property Type	Manufacturing		
Year Built	2013		
Building Area	54,120 sf	73.02 / sf	
Gross Building Area	56,772 sf	69.61 / sf	
<b>Fargo Assessor Recommendation</b>	3,951,900	0%	



### Summary

The subject property is a trailer manufacturing facility located north of County Highway 20 and west of Interstate 29. The appellant is requesting a reduction of \$672,844, or 17%. The appellant provides current construction costs for a warehouse building to support the requested reduction in value.

Staff routinely studies the relationship between permitted construction costs and market value. We find that the market value of industrial buildings often exceeds construction costs, which explains the uptick in new industrial construction, particularly in 2023. The appellant's cost analysis excludes critical components tied to market value, such as site improvements and entrepreneurial incentive. These omissions result in an incomplete representation of the property's true and full value.

To support the 2023 true and full value, staff utilized all three appraisal approaches. The indicated values center around \$5,052,000, or \$93.90 per square foot. Staff also examined competing properties for assessment equity (fairness). We analyzed the 2023 true and full value of manufacturing facilities built between 2003 and 2023 that measure larger than 20,000 square feet. We found 21 such properties. The subject's assessed value is at or below the 10th percentile of all competing properties on both units of comparison.

### Comparable Sales Summary

Address	Buyer	Seller	Property Type	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/SF (Adj)
3600 39 ST S	MACO 3552 LEASING	LARKIN PROPERTIES	Warehouse	65,200	2017	Nov-23	8,311,100	7,043,300	108
3949 37 AVE S	3949 INDUSTRIAL LLC	LARKIN PROPERTIES	Warehouse	48,750	1999	Apr-23	4,765,000	4,973,400	102
4245 12 AVE N	BLACK HYDRAU LLC	FHC PROPERTIES LLC	Manufacturing	29,400	1994	May-23	2,049,700	1,937,300	66
1405 43 ST N	KELMAR PROPERTY 8	DMI BUILDING LLC	Manufacturing	43,920	1995	Aug-21	3,100,000	3,920,900	89
<b>Subject</b>			Manufacturing	<b>54,120</b>	<b>2013</b>	<b>2023 Value</b>		<b>3,951,900</b>	<b>73</b>

### Competing Properties (Assessed Values) Summary

	Total Value	\$/SF Total	\$/SF Improvement
90 <sup>th</sup> Percentile	19,371,100	193	169
75 <sup>th</sup> Percentile	13,654,800	114	101
<b>Median</b>	<b>6,086,700</b>	<b>104</b>	<b>87</b>
25 <sup>th</sup> Percentile	2,844,400	95	77
10 <sup>th</sup> Percentile	2,381,790	77	64
<b>2023 True &amp; Full</b>	<b>3,951,900</b>	<b>73</b>	<b>64</b>

**Recommended Action:** Retain the value of \$3,951,900 for the 2023 tax year.

*Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.*

# 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.

RECEIVED  
CASS CO AUDITOR  
OCT 16 2024 AM 10:33

State of North Dakota Assessment District City of Fargo  
County of Cass Property I.D. No. 01-7780-00101-000  
Name COUNTY 20 STORAGE & TRANSFER INC Telephone No. (701) 365-4609  
Address 4409 33 St N, Fargo, ND 58102

**Legal description of the property involved in this application:**

Lot: 1 Block: 1 RLN BUSINESS PARK 2ND ADDN LTS 1, 2 & 3 BLK 1 \*\*7-18-13 COMB FRM  
01-7780-00100- 000, 00200-000 & 00300-000 PER OWNER REQUEST #2013 -059

Total true and full value of the property described above for the year 2023 is:

Land \$ 481,000  
Improvements \$ 3,470,900  
Total \$ 3,951,900  
(1)

Total true and full value of the property described above for the year 2023 should be:

Land \$ 2,798,056  
Improvements \$ 481,000  
Total \$ 3,279,056  
(2)

The difference of \$ 672,844.00 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 statement

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: \$ \_\_\_\_\_ Date of purchase: \_\_\_\_\_  
Terms: Cash \_\_\_\_\_ Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
Was there personal property involved in the purchase price? \_\_\_\_\_ 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 \$ 3,279,056
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): \_\_\_\_\_

Applicant asks that The County take into consideration that Owner is presently constructing two 196k sq ft buildings a few blocks from this address, and our actual costs of the buildings are greatly less than the assessed values of the County's comparisons or estimated appraised values.

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.

Hunt D. Bodman CPA, CVA 10.14.24 Jan Birkelo 10/14/2024  
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 County 20 Storage + Transfer 1Ac.  
 County Auditor's File No. 4572

Date Application Was Filed With The County Auditor 10/16/2024  
 Date County Auditor Mailed Application to Township Clerk or City Auditor 10/17/2024  
(must be within five business days of filing date)



County 20 Storage & Transfer Inc

Supplement to Application For Abatement or Refund of Taxes

10. Other (explain) –

Property Address: 4409 33 St N, Fargo, ND 58102

Parcel: 01-7780-00101-000

The property owner is presently constructing two 196,000 square foot warehouses, identical in construction to the above listed property. These warehouses are at 46<sup>th</sup> Avenue N, just a few blocks from the above-listed property. The actual 2024 construction costs of the new buildings are less than the estimated market value of the County's appraisal. The Property Owner is agreeing to use the County's estimated land value.

Mills:

296.6

	4409
Building Sq footage	54,121
	01-7780-00101-000
Parcel	
Land Value	481,000
Building Value	3,470,900
Total Value	3,951,900
Taxable Value	197,595
Tax for year	58,607
Specials	12,700
Drains	1,279
Discount	2,930

2024 & 2025 Build Costs - 46th Avenue \$ 51.70

Building only - Replacement Cost \$ 2,798,056  
Land Value - Per City of Fargo 481,000

Total Replacement + Land \$ 3,279,056

Difference \$ 672,844

City's rate of Total Value / Taxable Value 0.05

Taxable computed by Taxpayer 163,953

Tax Rate City, based upon Taxable Value 0.296600116

Calculated Tax 48,628

Calculated Tax - Tax for Year - City \$ (9,978)

Combined Difference

Replacement + Land / Sq. Feet \$ 60.59

2023

Land	481,000
Building	3,470,900
Total	3,951,900

Current Less 2023 (672,844)

## Construction Plan

Owner's Name: County 20 Storage & Transfer

Property at 3401 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet		
Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,374,811.01	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

	\$ 11,682,194.90	TOTAL PROJECT
		minus land, landscaping, earthwork, underground,
	\$ 1,627,444.19	Engineering, Testing
196,000	\$ 10,054,750.71	<b>\$ 51.30</b>

Property at 3601 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet		
Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,530,125.00	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

	\$ 11,837,508.89	TOTAL PROJECT
		minus land, landscaping, earthwork, underground,
	\$ 1,627,444.19	Engineering, Testing
196,000	\$ 10,210,064.70	<b>\$ 52.09</b>

# Sky Logistics Shops

Parcel Number: 01-7780-00501-000

**4455 & 4517 33 ST N**

Owner: County 20 Storage & Transfer Inc

## Appeal of Assessment for Year: 2023

<b>Name of Applicant:</b>	Robert Nelson	
<b>Assessed Value (2023 Tax Year)</b>	1,863,100	
<b>Applicants Requested Value(s)</b>	1,269,288	
<b>General Property Information</b>		
Property Type	Light Industrial	
Year Built	2014, 2015	
Building Area (4455)	10,500 sf	92.62 / sf
Building Area (4517)	11,200 sf	79.52 / sf
<b>Total</b>	<b>21,700 sf</b>	<b>85.86 / sf</b>
<b>Fargo Assessor Recommendation</b>	1,863,100	0%



### Summary

The subject property consists of two light industrial buildings and is located north of County Highway 20 and west of Interstate 29. The appellant is requesting a reduction of \$193,712, or 13%. The appellant provides current construction costs for a large warehouse to support the requested reduction in value.

Staff routinely studies the relationship between permitted construction costs and market value. We find that the market value of industrial buildings often exceeds construction costs, which explains the uptick in new industrial construction, particularly in 2023. The appellant's cost analysis excludes critical components tied to market value, such as site improvements and entrepreneurial incentive. These omissions result in an incomplete representation of the property's true and full value.

To support the 2023 true and full value, staff utilized all three appraisal approaches. The indicated values center around \$2,445,000, or \$112.67 per square foot. Staff also examined competing properties for assessment equity (fairness). We analyzed the 2023 true and full value of all industrial properties built between 2000 and 2023 that measure between 5,000 and 20,000 square feet. We found 79 such properties, excluding shop condominiums. The subject's assessed value is below the median value on both units of comparison.

### Comparable Sales Summary

Address	Buyer	Seller	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/SF (Adj)
1850 SHEYENNE LOOP N	STREAM'S EDGE	SWANSON PROPERTIES	9,600	2019	Nov-21	1,158,000	1,133,900	118
1330 55 ST N	MC CONTRACTING LLC	RHINO CONTRACTING	10,200	2018	Dec-21	1,150,000	1,091,700	107
2131 GREAT NORTHERN DR	ROCK SOLID HOLDINGS	HEBRON COMPANIES	6,600	2012	Feb-22	775,000	731,500	111
310 39 ST N	MDP PROPERTIES LLC	FRANKLIN D CHARON	7,700	2002	Jun-23	783,000	924,500	120
<b>Subject</b>			<b>21,700</b>	<b>2014</b>	<b>2023 Value</b>		<b>1,863,100</b>	<b>86</b>

### Competing Properties (Assessed Values) Summary

	Total Value	\$/SF Total	\$/SF Improvement
90 <sup>th</sup> Percentile	1,836,060	162	114
75 <sup>th</sup> Percentile	1,258,350	112	84
<b>Median</b>	<b>919,520</b>	<b>91</b>	<b>70</b>
25 <sup>th</sup> Percentile	704,760	79	58
10 <sup>th</sup> Percentile	501,768	64	43
<b>2023 True &amp; Full</b>	<b>1,863,100</b>	<b>86</b>	<b>63</b>

**Recommended Action:** Retain the value of \$1,863,100 for the 2023 tax year.

*Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.*

# 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.

RECEIVED

State of North Dakota

Assessment District City of Fargo

County of Cass

Property I.D. No. 01-7780-00501-000

CASS CO AUDITOR

Name COUNTY 20 STORAGE & TRANSFER INC

Telephone No. (701) 365-4609

OCT 18 2024 AM 10:32

Address 4455 33 St N, Fargo, ND 58102

Legal description of the property involved in this application:

Lot: 7 Block: 1 RLN BUSINESS PARK 2ND ADDN LTS 7 & 8 BLK 1 & PT OF ACCESS LT 13 LYING ELY OF A LN DE SC AS FOLL: COMM AT THE SW COR OF LT 7 BLK 1; THN N 00DG54'09" W ON A REC BRG ALG THE W LN OF SD LT 7 FOR A DIST OF 223' TO THE NW COR OF SD LT 7, TH E PT OF REG OF THE LN TO BE DESC: THN CONT N 00DG5 4'00" W ON THE NLY EXTENS OF SD W LN

Total true and full value of the property described above for the year 2023 is:

Land \$ 444,000  
Improvements \$ 1,419,100  
Total \$ 1,863,100  
(1)

Total true and full value of the property described above for the year 2023 should be:

Land \$ 444,000  
Improvements \$ 1,121,890  
Total \$ 1,565,890  
(2)

The difference of \$ 297,210.00 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 statement

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: \$ \_\_\_\_\_ Date of purchase: \_\_\_\_\_  
Terms: Cash \_\_\_\_\_ Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
Was there personal property involved in the purchase price? \_\_\_\_\_ 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 \$ 1,565,890
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): \_\_\_\_\_

Applicant asks that The County take into consideration that Owner is presently constructing two 196k sq ft buildings a few blocks from this address, and our actual costs of the buildings are greatly less than the accessed values of the County's comparisons or estimated appraised values.

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.

Gert D. Belman CPA, CVA  
Signature of Preparer (if other than applicant)

Date

Jani'nikulo  
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 County 20 Storage & Transfer Inc.  
 County Auditor's File No. 4573

Date Application Was Filed With The County Auditor 10/16/2024

Date County Auditor Mailed Application to Township Clerk or City Auditor 10/17/2024  
(must be within five business days of filing date)

County 20 Storage & Transfer Inc

Supplement to Application For Abatement or Refund of Taxes

10. Other (explain) –

Property Address: 4455 33 St N, Fargo, ND 58102

Parcel: 01-7780-00501-000

The property owner is presently constructing two 196,000 square foot warehouses, identical in construction to the above listed property. These warehouses are at 46<sup>th</sup> Avenue N, just a few blocks from the above-listed property. The actual 2024 construction costs of the new buildings are less than the estimated market value of the County's appraisal. The Property Owner is agreeing to use the County's estimated land value.

Mills:	296.6
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	4455 (includes 4517)
Building Sq footage	21,700
Parcel	01-7780-00501- 000
Land Value	444,000
Building Value	1,419,100
Total Value	1,863,100
Taxable Value	93,155
Tax for year	27,630
Specials	10,465
Drains	669
Discount	1,381

2024 & 2025 Build Costs - 46th Avenue	\$ 51.70
Building only - Replacement Cost	\$ 1,121,890
Land Value - Per City of Fargo	444,000
Total Replacement + Land	<u>\$ 1,565,890</u>
Difference	\$ 297,210
City's rate of Total Value / Taxable Value	0.05
Taxable computed by Taxpayer	78,295
Tax Rate City, based upon Taxable Value	0.296600182
Calculated Tax	23,222
Calculated Tax - Tax for Year - City	\$ (4,408)
Combined Difference	
Replacement + Land / Sq. Feet	\$ 72.16

2023

Land	444,000
Building	1,419,100
Total	1,863,100
Current Less 2023	(297,210)



## Construction Plan

Owner's Name: County 20 Storage & Transfer

Property at 3401 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,374,811.01	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

\$ 11,682,194.90	TOTAL PROJECT
	minus land, landscaping, earthwork, underground,
\$ 1,627,444.19	Engineering, Testing
196,000 \$ 10,054,750.71	<b>\$ 51.30</b>

Property at 3601 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,530,125.00	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

\$ 11,837,508.89	TOTAL PROJECT
	minus land, landscaping, earthwork, underground,
\$ 1,627,444.19	Engineering, Testing
196,000 \$ 10,210,064.70	<b>\$ 52.09</b>

**Appeal of Assessment for Year: 2023**

<b>Name of Applicant:</b>	Robert Nelson		
<b>Assessed Value (2023 Tax Year)</b>	1,463,000		
<b>Applicants Requested Value(s)</b>	1,269,288		
<b>General Property Information</b>			
Property Type	Service Repair Shop		
Year Built	2011		
Building Area	17,375 sf	84.20 / sf	
Gross Building Area	17,855 sf	81.94 / sf	
<b>Fargo Assessor Recommendation</b>	1,463,000	0%	



**Summary**

The subject property is a semi-tractor repair shop and office located north of County Highway 20 and west of Interstate 29. The appellant is requesting a reduction of \$193,712, or 13%. The appellant provides current construction costs for a large warehouse to support the requested reduction in value.

Staff routinely studies the relationship between permitted construction costs and market value. We find that the market value of industrial buildings often exceeds construction costs, which explains the uptick in new industrial construction, particularly in 2023. The appellant's cost analysis excludes critical components tied to market value, such as site improvements and entrepreneurial incentive. These omissions result in an incomplete representation of the property's true and full value.

To support the 2023 true and full value, staff utilized all three appraisal approaches. The indicated values center around \$2,035,000 or \$117.12 per square foot. Staff also examined competing properties for assessment equity (fairness). We analyzed the 2023 true and full value of all industrial properties built between 2001 and 2022 that measure between 8,000 and 35,000 square feet. We found 148 such properties, excluding shop condominiums. The subject's assessed value is below the 25<sup>th</sup> percentile on both units of comparison.

**Comparable Sales Summary**

Address	Buyer	Seller	Property Type	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/SF (Adj)
5002 19 AVE N	PRECISION CONCRETE	LANDIS BROTHERS	Shop	10,020	2018	Jun-22	1,325,000	1,414,700	141
1330 55 ST N	MC CONTRACTING LLC	RHINO CONTRACTING	Warehouse	10,200	2018	Dec-21	1,150,000	1,055,200	103
5932 53 AVE S	JAECO INVESTMENTS	29 INVESTMENTS LLC	Shop	21,000	1998	Nov-21	1,550,000	1,634,400	78
2727 1 AVE N	MAGNOTTO, LYNNE M	GOODYEAR BUILDING	Shop	18,400	1987	Oct-21	2,100,000	2,862,600	156
<b>Subject</b>			Shop	<b>17,375</b>	<b>2011</b>	<b>2023 Value</b>		<b>1,463,000</b>	<b>84</b>

**Competing Properties (Assessed Values) Summary**

	Total Value	\$/SF Total	\$/SF Improvement
90 <sup>th</sup> Percentile	3,121,020	165	125
75 <sup>th</sup> Percentile	1,921,420	122	99
<b>Median</b>	<b>1,240,110</b>	<b>101</b>	<b>82</b>
25 <sup>th</sup> Percentile	968,223	85	68
10 <sup>th</sup> Percentile	800,044	72	52
<b>2023 True &amp; Full</b>	<b>1,463,000</b>	<b>84</b>	<b>63</b>

**Recommended Action:** Retain the value of \$1,463,000 for the 2023 tax year.

# 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 City of Fargo  
 County of Cass Property I.D. No. 01-7780-00901-000  
 Name COUNTY 20 STORAGE & TRANSFER INC Telephone No. (701) 365-4609  
 Address 4357 33 St N, Fargo, ND 58102

RECEIVED

CASS CO AUDITOR

Legal description of the property involved in this application:

OCT 15 2024 AM 10:31

Lot: 10 Block: 1 RLN BUSINESS PARK 2ND ADDN ALL LTS 9 & 10, THE E 93' OF LT 11 & THAT PT OF LT 13 OF BLK 1 DESC AS FOLL: BEG AT THE SW COR OF SD LT 9; THN N 89DG47'22" E ALG THE S LN OF SD LT 9 FOR A DIST OF 75.26'; THN S 45DG12'38" E ALG THE S LN OF SD LT 9 FOR A DIST OF 92.00' TO THE SE COR OF SD LT 13; THN S 80DG47'22" W ALG THE S LN OF SD LT 13

Total true and full value of the property described above for the year 2023 is:

Total true and full value of the property described above for the year 2023 should be:

Land \$ 371,000  
 Improvements \$ 1,092,000  
 Total \$ 1,463,000  
 (1)

Land \$ 371,000  
 Improvements \$ 898,288  
 Total \$ 1,269,288  
 (2)

The difference of \$ 193,713.00 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 statement

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: \$ \_\_\_\_\_ Date of purchase: \_\_\_\_\_  
 Terms: Cash \_\_\_\_\_ Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
 Was there personal property involved in the purchase price? \_\_\_\_\_ 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 \$ 1,269,288

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

Applicant asks that The County take into consideration that Owner is presently constructing two 196 sq ft buildings a few blocks from this address, and our actual costs of the buildings are greatly less than the assessed values of the County's comparisons or estimated appraised values.

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.

Kurt D. Bellman CPA, CVA 10.14.24 Tru Birukelo 10/14/2024  
 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 County 20 Storage & Transfer Inc. 4574  
 County Auditor's File No. \_\_\_\_\_

Date Application Was Filed With The County Auditor 10/16/2024

Date County Auditor Mailed Application to Township Clerk or City Auditor 10/17/2024  
(must be within five business days of filing date)

County 20 Storage & Transfer Inc

Supplement to Application For Abatement or Refund of Taxes

10. Other (explain) –

Property Address: 4357 33 St N, Fargo, ND 58102

Parcel: 01-7780-00901-000

The property owner is presently constructing two 196,000 square foot warehouses, identical in construction to the above listed property. These warehouses are at 46<sup>th</sup> Avenue N, just a few blocks from the above-listed property. The actual 2024 construction costs of the new buildings are less than the estimated market value of the County's appraisal. The Property Owner is agreeing to use the County's estimated land value.

Mills:

296.6

	4357
Building Sq footage	17,375
Parcel	01-7780-00901-000
Land Value	371,000
Building Value	1,092,000
Total Value	1,463,000
Taxable Value	73,150
Tax for year	21,696
Specials	7,401
Drains	509
Discount	1,085

2024 & 2025 Build Costs - 46th Avenue	\$ 51.70
Building only - Replacement Cost	\$ 898,288
Land Value - Per City of Fargo	371,000
Total Replacement + Land	<u>\$ 1,269,288</u>
Difference	\$ 193,713
City's rate of Total Value / Taxable Value	0.05
Taxable computed by Taxpayer	63,464
Tax Rate City, based upon Taxable Value	0.29660014
Calculated Tax	18,824
Calculated Tax - Tax for Year - City	\$ (2,873)
Combined Difference	
Replacement + Land / Sq. Feet	\$ 73.05

2023

Land	371,000
Building	1,092,000
Total	1,463,000
Current Less 2023	(193,713)

## Construction Plan

Owner's Name: County 20 Storage & Transfer

Property at 3401 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,374,811.01	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	Incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

	\$ 11,682,194.90	TOTAL PROJECT
	\$ 1,627,444.19	minus land, landscaping, earthwork, underground, Engineering, Testing
196,000	\$ 10,054,750.71	<b>\$ 51.30</b>

Property at 3601 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,530,125.00	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	Incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
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Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

	\$ 11,837,508.89	TOTAL PROJECT
	\$ 1,627,444.19	minus land, landscaping, earthwork, underground, Engineering, Testing
196,000	\$ 10,210,064.70	<b>\$ 52.09</b>

# Sky Logistics Warehouse

Parcel Number: 01-8485-00100-000

**4551 37 St N**

Owner: County 20 Storage & Transfer Inc

## Appeal of Assessment for Year: 2023

<b>Name of Applicant:</b>	Robert Nelson		
<b>Assessed Value (2023 Tax Year)</b>	9,544,300		
<b>Applicants Requested Value(s)</b>	9,179,280		
<b>General Property Information</b>			
Property Type	Warehouse		
Year Built	2016		
Building Area	158,400 sf	60.25 / sf	
Gross Building Area	158,400 sf	60.25 / sf	
<b>Fargo Assessor Recommendation</b>	9,544,300	0%	



### Summary

The subject property is a warehouse located north of County Highway 20 and west of Interstate 29. The appellant is requesting a reduction of \$365,020, or 3.8%. The appellant provides current construction costs for a similar building to support the requested reduction in value.

Staff routinely studies the relationship between permitted construction costs and market value. We find that the market value of industrial buildings often exceeds construction costs, which explains the uptick in new industrial construction, particularly in 2023. The appellant's cost analysis excludes critical components tied to market value, such as site improvements and entrepreneurial incentive. These omissions result in an incomplete representation of the property's true and full value.

To support the 2023 true and full value, staff utilized all three appraisal approaches. The indicated values center around \$14,291,000, or \$90.22 per square foot. Staff also examined competing properties for assessment equity (fairness). We analyzed the 2023 true and full value of warehouses built between 2003 and 2023 that measure larger than 20,000 square feet. We found 15 such properties. The subject's assessed value is lower than all competing properties on both units of comparison.

### Comparable Sales Summary

Address	Buyer	Seller	Property Type	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/SF (Adj)
3949 37 AVE S	3949 INDUSTRIAL LLC	LARKIN PROPERTIES	Warehouse	48,750	1999	Apr-23	4,765,000	4,606,100	94
3600 39 ST S	MACO 3552 LEASING	LARKIN PROPERTIES	Warehouse	65,200	2017	Nov-23	8,311,100	6,325,200	97
1425 47 ST N	HAMILTON	M&R NORTH DAKOTA	Warehouse	61,919	2005	Sep-23	7,600,000	4,393,700	71
1405 43 ST N	KELMAR PROPERTY 8	DMI BUILDING LLC	Warehouse	43,920	1995	Aug-21	3,100,000	3,690,000	84
<b>Subject</b>			Warehouse	<b>158,400</b>	<b>2016</b>	<b>2023 Value</b>		<b>9,544,300</b>	<b>60</b>

### Competing Properties (Assessed Values) Summary

	Total Value	\$/SF Total	\$/SF Improvement
90 <sup>th</sup> Percentile	14,164,280	127	116
75 <sup>th</sup> Percentile	11,353,950	112	93
<b>Median</b>	<b>8,543,700</b>	<b>91</b>	<b>75</b>
25 <sup>th</sup> Percentile	5,689,170	70	63
10 <sup>th</sup> Percentile	4,725,896	63	57
<b>2023 True &amp; Full</b>	<b>9,544,300</b>	<b>60</b>	<b>54</b>

**Recommended Action:** Retain the value of \$9,544,300 for the 2023 tax year.

*Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.*





**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 20 Storage & Transfer Inc.  
 County Auditor's File No. 4570

Date Application Was Filed With The County Auditor 10/16/2024

Date County Auditor Mailed Application to Township Clerk or City Auditor 10/17/2024  
(must be within five business days of filing date)

County 20 Storage & Transfer Inc

Supplement to Application For Abatement or Refund of Taxes

10. Other (explain) –

Property Address: 4451 37<sup>th</sup> St N, Fargo, ND 58102

Parcel: 01-8485-00100-000

The property owner is presently constructing two 196,000 square foot warehouses, identical in construction to the above listed property. These warehouses are at 46<sup>th</sup> Avenue N, just a few blocks from the above-listed property. The actual 2024 construction costs of the new buildings are less than the estimated market value of the County's appraisal. The Property Owner is agreeing to use the County's estimated land value.

Mills:

296.6

	4451 (aka 4551)
Building Sq footage	158,400
Parcel	01-8485-00100-000
Land Value	990,000
Building Value	8,554,300
Total Value	9,544,300
Taxable Value	477,215
Tax for year	141,542
Specials	15,540
Drains	2,484
Discount	7,077

2024 & 2025 Build Costs - 46th Avenue	\$ 51.70
Building only - Replacement Cost	\$ 8,189,280
Land Value - Per City of Fargo	990,000
Total Replacement + Land	<u>\$ 9,179,280</u>
Difference	\$ 365,020
City's rate of Total Value / Taxable Value	0.0500000
Taxable computed by Taxpayer	458,964
Tax Rate City, based upon Taxable Value	0.296600065
Calculated Tax	136,129
Calculated Tax - Tax for Year - City	\$ (5,413)
Combined Difference	
Replacement + Land / Sq. Feet	\$ 57.95

2023

Land	990,000
Building	8,554,300
Total	9,544,300
Current Less 2023	(365,020)

## Construction Plan

Owner's Name: County 20 Storage & Transfer

Property at 3401 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,374,811.01	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

\$ 11,682,194.90 TOTAL PROJECT  
minus land, landscaping, earthwork, underground,  
Engineering, Testing

196,000 \$ 10,054,750.71 **\$ 51.30**

Property at 3601 46th Ave N, Fargo, ND 58102

Contractor: County 20 Storage & Transfer

196000 sq feet

Land Value	\$ 490,000.00	Assessed information
Underground	\$ 490,000.00	Dakota Underground- including watermain, sanitary sewer, storm sewer
Valor Contracting	\$ 8,530,125.00	per contract with change orders through 5/23
Fire Protection	\$ 442,934.00	Nova Fire Protection- install wet pipe sprinkler system
Electrical	\$ 300,000.00	K&D Electric
Plumbing	\$ 50,785.00	Prime Plumbing
HVAC	\$ 368,962.00	MidStates In Floor Heat
Earthwork- completed	\$ 530,000.00	incl additional aggregate and equipment to move it
County 20's General Contractor	\$ 78,000.00	Payroll to Sky Logistics
County 20s temp hire	\$ 40,000.00	Payroll to Labor Masters and Sky Logistics
Landscaping	\$ 60,000.00	Trees (Haugens) and temp labor
overhead garage doors	\$ 65,489.00	Twin City Garage Door
warehouse docking	\$ 174,489.70	Arbon Equipment Corp
builders risk insurance	\$ 11,200.00	Hanover Insur Company
Engineering	\$ 12,444.19	Lowry Engineering
testing	\$ 25,000.00	Terracon- ground testing
permit	\$ 28,080.00	City of Fargo
Utilities	\$ 20,000.00	electricity and water
Misc	\$ 120,000.00	miscellaneous

\$ 11,837,508.89 TOTAL PROJECT  
minus land, landscaping, earthwork, underground,  
Engineering, Testing

196,000 \$ 10,210,064.70 **\$ 52.09**