

Osborne Residence

Parcel Number: 01-2323-02042-000

3723 21 St S

Owner: Dawn Osborne

Staff Recommendation: Retain the true and full value for the 2023 tax year of \$371,400

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. 01-2323-02042-000
Name Dawn M Osborne Telephone No. 701-361-5330
Address 3723 21st St S Fargo, ND 58104

Legal description of the property involved in this application:
Prairie Crossing, 12 replat, lot 6, parcel # 01-2323-02042-02

Total true and full value of the property described above for the year 2023 is
Land \$ 78,800
Improvements \$ 292,600
Total \$ 371,400 (1)

Total true and full value of the property described above for the year 2023 should be:
Land \$ 78,800
Improvements \$ 252,600
Total \$ 331,400 (2)

The difference of \$ 40,000 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)

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: \$ 195,100 Date of purchase: 2004
Terms: Cash 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? No If yes, how long?
Asking price: \$ Terms of sale:
3. The property was independently appraised: No Purpose of appraisal:
Market value estimate: \$
Appraisal was made by whom? I shouldn't have to pay for an appraisal to be treated fairly.
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 Adjust value and refund appropriate taxes for 2023. 1yr. 34% increase cannot be justified! No improvements made to home in the last 14 years. Comparables attached w/notes.

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 Dawn Osborne 12-31-23 Date

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of City of Fargo

On February 20, 2024, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be Denied, return certified 2023 value.

Dated this 26 day of February, 2024 Deputy City Auditor or Township Clerk Angie Beard

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 Commissioners are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor: _____ Date: _____

Application For Abatement Or Refund Of Taxes

Name of Applicant Dawn M Osborne

County Auditor's File No. 4556

Date Application Was Filed With The County Auditor 1/10/2024

Date County Auditor Mailed Application to Township Clerk or City Auditor 1/11/2024
(must be within five business days of filing date)