



## ASSESSING DIVISION

**DATE:** May 3, 2018  
**FROM:** Debi Goodsell, City Assessor *dkg*  
**ITEM:** Application for Abatement

### REQUEST

Please schedule the attached application for abatement on the agenda for City Commission consideration.

Application for Abatement for the Year 2017 – Disabled Veteran Credit  
Property Owner – Karl N & Shawna L Dobrzelecki  
Property Address – 1879 South Grandview Lane (570-001-050)

Please place this item on the May 22, 2018 City Commission meeting.

### BACKGROUND INFORMATION

The above property applicant has met all the requirements set forth in the N.D.C.C. 57-02-08(20) to apply for the Disabled Veteran Credit.

### RECOMMENDED CITY COMMISSION ACTION

The Assessing Division recommends approval of the application for abatement as presented.

### STAFF CONTACT INFORMATION

Debi Goodsell  
dgoodsell@bismarcknd.gov  
355-1630

# 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 #1

County of BURLEIGH

Property I.D. No. 570-001-050

Name DOBRZELECKI, KARL N + SHAWNA L

Telephone No.

Address 1879 SOUTH GRANDVIEW LANE, BISMARCK

Legal description of the property involved in this application:

GRANDVIEW HEIGHTS

Block: 1

LOT 11

Total true and full value of the property described above for the year 2017 is:

Land \$ 70,000  
Improvements \$ 350,000  
Total \$ 420,000<sub>(1)</sub>

Total true and full value of the property described above for the year 2017 should be:

Land \$ 70,000  
Improvements \$ 350,000  
Total Adj \$ 270,000<sub>(2)</sub>

The difference of \$ 150,000 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) (100% - Full Year)

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? \_\_\_\_\_ yes/no \_\_\_\_\_ Estimated value: \$ \_\_\_\_\_
2. Has the property been offered for sale on the open market? \_\_\_\_\_ yes/no \_\_\_\_\_ If yes, how long? \_\_\_\_\_  
Asking price: \$ \_\_\_\_\_ Terms of sale: \_\_\_\_\_
3. The property was independently appraised: \_\_\_\_\_ yes/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 the disabled veteran credit be approved as presented.

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 Dobrzylecki, Karl N & Sharna L

County Auditor's File No. 18-139

Date Application Was Filed With The County Auditor 5/3/18

Date County Auditor Mailed Application to Township Clerk or City Auditor \_\_\_\_\_  
(must be within the business days of filing date)

*Kewin Slatt / JMC*