




Finance Department

DATE: September 30, 2019
FROM: Dmitriy Chernyak, Finance Director 
ITEM: Application for Abatement

REQUEST

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

Application for Abatement for 2019- Wheelchair Exemption
Property Owner- Thomas & Ruby Paul
Property Address- 4624 Amberglow Dr (1430-001-010)

Please place this item on the 10/8/2019 City Commission meeting agenda.

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 Wheelchair Exemption.

RECOMMENDED CITY COMMISSION ACTION

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

STAFF CONTACT INFORMATION

Allison Jensen
ajensen@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. 1430-001-010
Name Thomas J & Ruby Paul Telephone No.
Address 4624 Amberglow Dr, Bismarck ND

Legal description of the property involved in this application:

HORIZON HEIGHTS 1ST ADDITION
BLOCK 1
LOT 3

Total true and full value of the property described above for the year 2019 is:

Land \$ 70,000
Improvements \$ 323,300
Total \$ 393,300
(1)

Total true and full value of the property described above for the year 2019 should be:

Land \$ 70,000
Improvements \$ 290,000
Total Adj. \$ 360,000
(2)

The difference of \$ 33,300.00 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) Wheelchair exemption - exempt 4 months

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? _____ If yes, how long? _____
yes/no
Asking price: \$ _____ Terms of sale: _____
3. The property was independently appraised: _____ 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 \$ _____
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): _____

Applicant asks that the wheelchair exemption 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

9.25.19

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 Paul Thomas + Ryan

County Auditor's File No. 19-139

Date Application Was Filed With The County Auditor 9/30/19

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

Kevin Sylvest
Jayepb.