



Finance Department

DATE: April 23, 2024

FROM: Dmitriy Chernyak, Finance Director

ITEM: Applications for Abatement

REQUEST:

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

Application for Abatement for 2023
Property Owner - William McCoy
Property Address - 2865 Warwick Loop Unit A
Property ID - 0837-001-159

Application for Abatement for 2023
Property Owner - John & Julie McConnell
Property Address - 709 N Washington St
Property ID - 0015-006-085

Applications for Abatement for 2022 & 2023
Property Owner - Sharee Nelson
Property Address - 401 W Edmonton Dr
Property ID - 1045-003-035

Application for Abatement for 2023
Property Owner - Corinne Lee
Property Address - 711 N 2nd St
Property ID - 0015-003-050

Application for Abatement for 2023
Property Owner - Trent & Shelly Sack
Property Address - 2525 Railroad Ave
Property ID - 0105-053-004

BACKGROUND INFORMATION:

The property owners have met the requirements set forth in NDCC 57-02-08 to apply for the disabled veteran credit and the wheelchair exemption; market value reduction due to an error in the property description.

RECOMMENDED CITY COMMISSION ACTION:

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

STAFF CONTACT INFORMATION:

Allison Jensen, City Assessor, 701-355-1621, ajensen@bismarcknd.gov

ATTACHMENTS:

1. Abatements

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? |
|------|---------------|-----|---------------------|-------------------------------------|
| | | | | ycs/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

William McCoy

County Auditor's File No.

24-532

Date Application Was Filed With The County Auditor

4/4/24

Date County Auditor Mailed Application to Township Clerk or City Auditor

(must be within five business days of filing date)

Mark Spink
MP

**Application For Abatement
Or Refund Of Taxes**

Name of Applicant John & Julie McConell

County Auditor's File No. 24-544

Date Application Was Filed With The County Auditor 4/5/24

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

Mark Sporsberg
MP

County Auditor _____ Date _____

| Year | Reduction in Taxable Valuation | Reduction in Taxes |
|------|--------------------------------|--------------------|
| | | |

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioners are as follows:

| Year | Taxable Value | Tax | Date Paid (if paid) | Payment Made Under Written Protest? |
|------|---------------|-----|---------------------|-------------------------------------|
| | | | | yes/no |

I certify that the Board of County Commissioners took the action stated above and the records in this application show the following facts as to the assessment and the payment of taxes on the property described in this application.

Certification of County Auditor

County Auditor _____ Chairperson _____

Dated _____

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.

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 _____.

Application was _____ by action of _____ County Board of Commissioners. Approved/Rejected

Action by the Board of County Commissioners

Dated this _____ day of _____, _____ City Auditor or Township Clerk

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 _____

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of _____

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. 1045-003-035
Name NELSON, SHAREE Y Telephone No. _____
Address 401 W EDMONTON DR, BISMARCK, ND 58503-0231

Legal description of the property involved in this application:

HIGH MEADOWS 2ND Block: 3 LOT 8

Total true and full value of the property described above for the year 2022 is:

Land \$ 74,000
Improvements \$ 288,500
Total \$ 362,500
(1)

Total true and full value of the property described above for the year 2022 should be:

Land \$ 74,000
Improvements \$ 247,300
Total \$ 321,300
(2)

The difference of \$ 41,200.00 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) _____

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 market value be reduced as recommended.

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 _____

Sharee Y Nelson
Signature of Applicant

4-4-24
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 Steve Nelson

County Auditor's File No. 24-545

Date Application Was Filed With The County Auditor 4/8/24

Date County Auditor Mailed Application to Township Clerk or City Auditor _____

(must be within five business days of filing date)

Mark Spierstewski

MP

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. 1045-003-035
Name NELSON, SHAREE Y Telephone No. _____
Address 401 W EDMONTON DR, BISMARCK, ND 58503-0231

Legal description of the property involved in this application:

HIGH MEADOWS 2ND Block: 3 LOT 8

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

Land \$ 74,000
Improvements \$ 315,600
Total \$ 389,600
(1)

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

Land \$ 74,000
Improvements \$ 270,800
Total \$ 344,800
(2)

The difference of \$ 44,800.00 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) _____

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 market value be reduced as recommended.

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 Sharee Y Nelson

Date 4-4-24

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of _____

On _____, _____, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be _____

Dated this _____ day of _____, _____

 City Auditor or Township Clerk

Action by the Board of County Commissioners

Application was _____ by action of _____ County Board of Commissioners.
 Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ _____ to \$ _____ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ _____. The Board accepts \$ _____ in full settlement of taxes for the tax year _____.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached. _____

Dated _____

 County Auditor Chairperson

Certification of County Auditor

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

| Year | Taxable Value | Tax | Date Paid (if paid) | Payment Made Under Written Protest? |
|------|---------------|-----|---------------------|-------------------------------------|
| | | | | yes/no |

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

| Year | Reduction in Taxable Valuation | Reduction in Taxes |
|------|--------------------------------|--------------------|
| | | |

 County Auditor Date

**Application For Abatement
 Or Refund Of Taxes**

Name of Applicant Shirley Nelson

County Auditor's File No. 24-546

Date Application Was Filed With The County Auditor 4/8/24

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

Mark Spenshawski
MS



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. 0015-003-050
 Name LEE, CORINNE J Telephone No. _____
 Address 711 N 2ND ST, BISMARCK, ND 58501-3637

Legal description of the property involved in this application:

NORTHERN PACIFIC
BLOCK 3
NORTH 50' OF LOT 3

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

Land \$ 40,000
 Improvements \$ 101,000
 Total \$ 141,000
(1)

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

Land \$ 40,000
 Improvements \$ 1,000
 Total ADJ. \$ 41,000
(2)

The difference of \$ 100,000 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) (Wheelchair Exempt - 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? _____ 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 application 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 Corinne J Lee Date 28 MARCH 24

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of _____

On _____, _____, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be _____

Dated this _____ day of _____, _____

 City Auditor or Township Clerk

Action by the Board of County Commissioners

Application was _____ by action of _____ County Board of Commissioners.
 Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ _____ to \$ _____ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ _____. The Board accepts \$ _____ in full settlement of taxes for the tax year _____.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached. _____

Dated _____, _____

 County Auditor Chairperson

Certification of County Auditor

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

| Year | Taxable Value | Tax | Date Paid (if paid) | Payment Made Under Written Protest? yes/no |
|------|---------------|-----|---------------------|---|
| | | | | |

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

| Year | Reduction in Taxable Valuation | Reduction in Taxes |
|------|--------------------------------|--------------------|
| | | |

 County Auditor Date

**Application For Abatement
Or Refund Of Taxes**

Name of Applicant Donna Lee

County Auditor's File No. 24-559

Date Application Was Filed With The County Auditor 4/10/24

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

Mark Spansky
UMP

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. 0105-053-004
 Name SACK, TRENT & SHELLY Telephone No. _____
 Address 2404 KETCHUM AVE, BISMARCK, ND 58503-5732

Legal description of the property involved in this application:

GOVERNOR PIERCE Block: 53 LOT D, TRACT 210 LESS TRACT 210A & TRACT 218B OF BLKS 52
 - 53 26TH STREET SHOP CONDOMINIUM ASSOCIATION UNIT 2
PROPERTY ADDRESS: 2525 RAILROAD AVE

| | |
|--|---|
| <p>Total true and full value of the property described above for the year <u>2023</u> is:</p> <p>Land \$ <u>26,800</u></p> <p>Improvements \$ <u>558,600</u></p> <p>Total \$ <u>585,400</u> (1)</p> | <p>Total true and full value of the property described above for the year <u>2023</u> should be:</p> <p>Land \$ <u>26,800</u></p> <p>Improvements \$ <u>443,200</u></p> <p>Total \$ <u>470,000</u> (2)</p> |
|--|---|

The difference of \$ 115,400.00 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) _____

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 Abatement be approved as submitted.

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 _____
Trent Sack 4-10-24
 Signature of Applicant _____ Date _____

**Application For Abatement
Or Refund Of Taxes**

Name of Applicant Teet & Shelly Sack

County Auditor's File No. 24-571

Date Application Was Filed With The County Auditor 4/16/24

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

Made Splansberber
MR

County Auditor _____ Date _____

| Year | Reduction in Taxable Valuation | Reduction in Taxes |
|------|--------------------------------|--------------------|
| | | |

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioners are as follows:

| Year | Taxable Value | Tax | Date Paid (if paid) | Payment Made Under Written Protest? | yes/no |
|------|---------------|-----|---------------------|-------------------------------------|--------|
| | | | | | |

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.

Certification of County Auditor

County Auditor _____ Chairperson _____

Dated _____

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.

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 _____.

Application was _____ Approved/Rejected _____ by action of _____ County Board of Commissioners.

Action by the Board of County Commissioners

Dated this _____ day of _____, _____ City Auditor or Township Clerk _____

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 _____

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of _____