

JOE HIRSCHFELD
CITY ASSESSOR
ASSESSING

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Memorandum

DATE: 04/05/2024
TO: Dickinson Board of Equalization
FROM: Joe Hirschfeld - Dickinson City Assessor
SUBJECT: Property Tax Abatement

Dickinson Senior Housing, Inc. has filed for an abatement of property taxes for the years 2022 and 2023 under NDCC 57-02-08(43). Over the past two years they have claimed to be an exempt property, however due to lack of good communication, it was not understood by the property owners that they were NOT eligible for a tax exemption, but were eligible for payment in lieu of taxes (PILOT) as allowed through Century Code. This PILOT is based upon a formula that includes gross receipts minus allowable expenses such as utilities and a base percentage is then applied to that number to generate the PILOT amount. The entity must then apply annually by March 31 to be eligible.

Dickinson Senior Housing was qualified to receive this PILOT, however they did not meet application requirements for 2022 and 2023. They have successfully applied for 2024 and are asking the Dickinson Board of Equalization to consider granting them an abatement for the difference between the property taxes paid/owed and the PILOT amount.

Possible Motions:

- 1). To make no change to the property tax amount.
- 2.) To allow for an abatement of taxes paid, allowing for the PILOT amounts to be the total tax for 2022 and 2023 for the amounts of \$4,803.95 and \$4,640.95.

I have reviewed the data provided by the applicant and agree that the PILOT amounts requested above would have been accurate at the time the applications were due. Assessing staff is neutral on this issue, recognizing that Dickinson Senior Housing is eligible for the PILOT, however did not follow Century Code in meeting application deadlines.

As always, if you have any questions, please feel free to contact me.

Sincerely,
Joe Hirschfeld - City Assessor



Accessible Space, Inc.

February 26, 2024

VIA FIRST CLASS MAIL

Stark County Auditor
PO Box 130
51 3rd St E
Dickinson, ND 58601

RE: 554 – 23rd Street W/Frontier Apartments

Dear Stark County Auditor:

Enclosed for consideration and approval are Applications for Abatement or Refund of Taxes. Please disregard the previous application since it combined tax years and let me know if you need any additional information or have questions. I can be reached via email - dherrera-markwald@accessiblespace.org or by calling 651-645-7271 extension 242.

Thank you,

A handwritten signature in black ink, appearing to read 'Danielle Herrera-Markwald', with a long horizontal flourish extending to the right.

Danielle Herrera-Markwald
Secretary of Dickinson Senior Housing, Inc.

Enclosures

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 _____
 County of Stark Property I.D. No. 41-1170-03000-400
 Name Dickinson Senior Housing, Inc. Telephone No. (651) 645-7271
 Address 554 - 23rd Street W, Dickinson, ND 58601

Legal description of the property involved in this application:

Lots 4 & 5, Block 3, Country Oakes Estates Addition

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

Land \$ _____
 Improvements \$ _____
 Total \$ _____
(1)

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

Land \$ _____
 Improvements \$ _____
 Total \$ _____
(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) NDHFA certified exemption per NDCC 57-02-08(43), but PILOT not applied

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 PILOT be applied for 2023 taxes and refund to include the 5% discount.

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 2.23.24

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 Dickinson Senior Housing LLC

County Auditor's File No. 103-2024

Date Application Was Filed With The County Auditor 3-4-2024

Date County Auditor Mailed Application to Township Clerk or City Auditor 3-6-2024
(must be within the business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

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State of North Dakota _____ Assessment District _____
County of Stark _____ Property I.D. No. 41-1170-03000-400
Name Dickinson Senior Housing, Inc. _____ Telephone No. (651) 645-7271
Address 554 - 23rd Street W, Dickinson, ND 58601

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Total true and full value of the property described above for the year _____ is:		Total true and full value of the property described above for the year _____ should be:	
Land \$ _____		Land \$ _____	
Improvements \$ _____		Improvements \$ _____	
Total \$ _____	(1)	Total \$ _____	(2)

The difference of \$ _____ true and full value between (1) and (2) above is due to the following reason(s):

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- 2. Residential or commercial property's true and full value exceeds the market value
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- 4. Nonexisting improvement assessed
- 5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
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- 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.
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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 PILOT be applied for 2022 taxes in the amount of \$4,803.95. Please refund \$21,196.03

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, true and correct application.

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Dated _____

County Auditor _____ Chairperson _____

Certification of County Auditor

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County Auditor _____ Date _____

Application For Abatement
 Or Refund Of Taxes

Name of Applicant Dickinson Senior Housing, Inc.
 County Auditor's File No. 104-2024

Date Application Was Filed With The County Auditor 3-4-2024
 Date County Auditor Mailed Application to Township Clerk or City Auditor 3-6-2024
(must be within five business days of filing date)