



**TO:** Mayor Shaun Sipma  
Members of the City Council

**FROM:** Kevin Ternes, Minot City Assessor

**DATE:** 11/26/2019

**SUBJECT:** **ABATEMENT REQUEST BY FREDRIKSON AND BYRON, PA FOR C & K CONSULTING, LLC FOR 16 VACANT LOT PARCELS IN STONEBRIDGE FARMS 4<sup>TH</sup>**

**I. RECOMMENDED ACTION**

**The City Assessor recommends partial approval of the abatement request for the single family lots to be reduced from \$65,000 to \$45,000.**

**II. DEPARTMENT CONTACT PERSONS**

City Assessor, Kevin Ternes, 701-857-4160  
kevin.ternes@minotnd.org

**III. DESCRIPTION**

A. Background

Property owners have the right to appeal their assessment through the form of an abatement per NDCC 57-23-04. This abatement goes back to the year 2017. Fredrikson & Byron, PA of Minneapolis, Minnesota is representing the property owners for the above listed abbreviated descriptions. Several attachments follow this agenda item memo in regards to the parcels that are part of the abatement request and our recommendation. The Assessor recommends partial approval of the single family lots to be reduced from \$65,000 to \$45,000 based on the following reasons:

Assessor's recommendation is based on information made available to the assessor by one of the owners, Kent Busek in December of 2018, a letter from Mr. Busek postmarked November 11<sup>th</sup> 2019, assessor's market study of 2016 and early 2017 sales and listings of vacant lots in Minot to include north hill and the immediate area in question, the Assessor recommends denial of the initial abatement request made by Fredrikson and Byron, PA asking for a reduction of the 2017 assessment from \$65,000 to \$25,000 on the single family lots, but agrees to the owner's request in his most recent letter included in the packet related to this abatement request whereby he asks for a reduction from \$65,000 to \$45,000 for single family lots.

**IV. IMPACT:**

Any financial impact for the city or other governing body should not be considered in the deliberation of the 2017 assessment of the parcels attached to this memo as the issue is whether the assessment was fair, equitable, and a reasonable estimate of the True and Full Value as defined by NDCC, 57-02-0.15 "*True and full value*" means the value determined by considering the earning or productive capacity, if any, the market value, if any, and all other matters that affect the actual value of the property to be assessed..... and 57-02-11.1 *All real property subject to taxation must be listed and assessed every year with reference to its value, on February first of that year.*

## **V. TIME CONSTRAINTS**

The deadline for notifying the applicant of their hearing was met and the date of the hearing was scheduled within the deadline based on NDCC 57-23-04. The City Council's recommendation determined on December 2<sup>nd</sup>, 2019 will go forward to the Ward County Commission for their action.

## **VI. LIST OF ATTACHMENTS**

- 1. Copies of the abatement forms for each property, assessor's property record card for 2017, the owners subsequent letter and request and a list of the parcels displaying the assessment, the abatement application request, and the subsequent owner's request and miscellaneous attachments included.**