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 BILLINGS **Property I.D. No.** _____

Name _____ **Telephone No.** _____

Address _____

Legal description of the property involved in this application:

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 according to N.D.C.C. § 57-02-08.1. Attach a copy of Homestead Credit 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? _____ (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 _____

_____

_____

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?
				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 _____

County Auditor's File No. _____

Date Application Was Filed With The County Auditor _____

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