



May 13, 2026

Board of City Commissioners
City Hall
Fargo, ND 58102

Dear Commissioners:

Chapter 57-02.2 of the North Dakota Century Code provides for a property tax exemption for certain types of improvements made to existing buildings.

I have attached a copy of an application for real estate tax exemption of building improvements submitted by The Polansky Family Joint Revocable Trust. A description of the types of improvements to be made are indicated on the application.

It is my opinion that the value of some of the improvements, referred to in the application, qualifies for the exemption. This exemption would be for 5 years.

The estimated annual tax revenue lost by granting the exemption, based upon the estimated cost of the improvements, would be about \$156 with the City of Fargo's share being \$26.

Sincerely,

A handwritten signature in black ink that reads "Mike Splonskowski".

Mike Splonskowski
City Assessor

nlb
attachment

**Application For Property Tax Exemption For Improvements
To Commercial And Residential Buildings**

N.D.C.C. ch. 57-02-2

(File with the city assessor or county director of tax equalization)

Property Identification

1. Legal Description of the property for which exemption is claimed _____
2. Address of Property _____
3. Parcel Number _____
4. Name of Property Owner THE POLANSKY FAMILY JOINT REVOCAB Phone No. _____
5. Mailing Address of Property Owner _____

Description Of Improvements For Exemption

6. Describe type of renovating, remodeling, alteration or addition made to the building for which exemption is claimed (attach additional sheets if necessary).
Remodel Kitchen
7. Building permit No. 25100406 8. Year built (residential property) 1955
9. Date of commencement of making the improvements 10/14/25
10. Estimated market value of property before the improvements \$ 278,500
11. Cost of making the improvement (all labor, material and overhead) \$ 197,411.73
12. Estimated market value of property after the improvements \$ 299,700

Applicant's Certification And Signature

13. I certify that the information contained in this application is correct to the best of my knowledge.
- Applicant [Signature] Date 4/27/26

Assessor's Determination And Signature

14. The assessor/county director of tax equalization finds that the improvements described in this application ☒ do not meet the qualifications for exemption for the following reason(s): _____
- Assessor/Director of Tax Equalization [Signature] Date 6-16-2026

Action Of Governing Body

15. Action taken on this application by the governing board of the county or city: ☐ Approved ☐ Denied
- Approval is subject to the following conditions: _____
- Exemption is allowed for years 20____, 20____, 20____, 20____, 20____.
- Chairperson _____ Date _____



June 1, 2026

Board of City Commissioners
City Hall
Fargo, ND 58102

Dear Commissioners:

Chapter 57-02.2 of the North Dakota Century Code provides for a property tax exemption for certain types of improvements made to existing buildings.

I have attached a copy of an application for real estate tax exemption of building improvements submitted by 7 Oak Homes LLC. A description of the types of improvements to be made are indicated on the application.

It is my opinion that the value of some of the improvements, referred to in the application, qualifies for the exemption. This exemption would be for 5 years.

The estimated annual tax revenue lost by granting the exemption, based upon the estimated cost of the improvements, would be about \$307 with the City of Fargo's share being \$52.

Sincerely,

A handwritten signature in black ink that reads "Mike Splonskowski".

Mike Splonskowski
City Assessor

nlb
attachment

Application For Property Tax Exemption For Improvements To Commercial And Residential Buildings

N.D.C.C. ch. 57-02.2

Property Owner *

7 OAK HOMES LLC

Description Of Improvements For Exemption

Describe type of renovating, remodeling, alteration or addition made to the building for which exemption is claimed. *

Restored/renovated the home with new/updated roof/shingles, framing, insulation, drywall, flooring, plumbing, and basement bracing. New finishes: new kitchen everything, two new bathrooms everything, new interior & exterior doors, new window, new door trim/window trim, new baseboards, etc, etc) were completed also.

Building permit No. *

2312-0248-REN

Year built (residential property) *

1902

Date of commencement of making the improvements *

12/13/2023

Estimated market value of property before the improvements *

\$ 125,000.00

Cost of making the improvement (all labor, material and overhead) *

\$ 125,000.00

Estimated market value of property after the improvements *

\$ 250,000.00

Applicant's Certification And Signature

I certify that the information contained in this application is correct to the best of my knowledge.

Fish Bratina

Date *

6/1/2026

Assessor's Determination And Signature

The assessor/county director of tax equalization finds that the improvements described in this application *

☒ do

☐ do not

meet the qualifications for exemption for the following reason(s): *

The residential property was built 25 or more years ago

Assessor/Director of Tax Equalization

Michael Spolonsky

Date *

6/1/2026

Action of Governing Body

Action taken on this application by the governing board of the county or city: *

☒ Approved

☐ Denied

Approval is subject to the following conditions:

Exemption is allowed for years

Year



May 13, 2026

Board of City Commissioners
City Hall
Fargo, ND 58102

Dear Commissioners:

Chapter 57-02.2 of the North Dakota Century Code provides for a property tax exemption for certain types of improvements made to existing buildings.

I have attached a copy of an application for real estate tax exemption of building improvements submitted by Austin and Morgan Steichen. A description of the types of improvements to be made are indicated on the application.

It is my opinion that the value of some of the improvements, referred to in the application, qualifies for the exemption. This exemption would be for 5 years.

The estimated annual tax revenue lost by granting the exemption, based upon the estimated cost of the improvements, would be about \$2,080 with the City of Fargo's share being \$354.

Sincerely,

A handwritten signature in black ink that reads "Mike Splonskowski". The signature is written in a cursive, flowing style.

Mike Splonskowski
City Assessor

nlb
attachment

**Application For Property Tax Exemption For Improvements
To Commercial And Residential Buildings**

N.D.C.C. ch. 57-02.2

(File with the city assessor or county director of tax equalization)

Property Identification

1. Legal description of the property for which exemption is claimed _____

2. Address of Property _____
3. Parcel Number _____
4. Name of Property Owner Austin and Morgan Steichen Phone No. _____
5. Mailing Address of Property Owner _____ 58102

Description Of Improvements For Exemption

6. Describe type of renovating, remodeling, alteration or addition made to the building for which exemption is claimed (attach additional sheets if necessary). Complete top-to-bottom residential renovation.

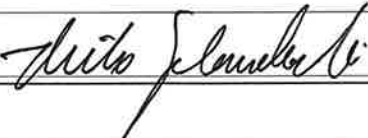
7. Building permit No. BP2411-0437-REN 8. Year built (residential property) 1964
9. Date of commencement of making the improvements 11/15/2024
10. Estimated market value of property before the improvements \$ 205,800.00
11. Cost of making the improvement (all labor, material and overhead) \$ 155,000.00
12. Estimated market value of property after the improvements \$ 415,500.00

Applicant's Certification And Signature

13. I certify that the information contained in this application is correct to the best of my knowledge.
Applicant  Date 05/05/2026

Assessor's Determination And Signature

14. The assessor/county director of tax equalization finds that the improvements described in this application
do ☒ do not ☐ meet the qualifications for exemption for the following reason(s): _____

- Assessor/Director of Tax Equalization  Date 6-16-2026

Action Of Governing Body

15. Action taken on this application by the governing board of the county or city: Approved ☐ Denied ☐
Approval is subject to the following conditions: _____

- Exemption is allowed for years 20____, 20____, 20____, 20____, 20____.
- Chairperson _____ Date _____