CITY OF Fargo

ASSESSMENT DEPARTMENT

June 16, 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 Rob and Rena Sailer. 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 $266 with the City of Fargo's share being $45.

Sincerely,

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 [redacted]
2. Address of Property [redacted]
3. Parcel Number [redacted]
4. Name of Property Owner Rob and Rena Sailer Phone No. [redacted]
5. Mailing Address of Property Owner [redacted]

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). roof replacement kitchen remodel sidewalk paved driveway
7. Building permit No. 2312-0459 8. Year built (residential property) 1900
9. Date of commencement of making the improvements 12/2023
10. Estimated market value of property before the improvements $ 161,900
11. Cost of making the improvement (all labor, material and overhead) $
12. Estimated market value of property after the improvements $ 191,800

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 7/5/25

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 [signature] Date 6-29-2024

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

24840 (Rev. 6-01)