

Renaissance Zone

Mayville, ND

www.mayvilleportland.com, then click on Housing



Purpose of the Program

In 1999, the North Dakota Legislative Assembly approved the Renaissance Zone Act to provide tax incentives to encourage community redevelopment and economic investment in both residential and commercial properties.

The Mayville Renaissance Zone provides tax incentives for building or improving both primary residential and commercial property within the Renaissance Zone.

Qualifying Investments

Residential Property

Renovation or Expansion

- Greater of 20% of the true and full value or \$10,000 of capital investment
- Proposed capital improvements must substantially improve the life expectancy of the property

New Construction

- Minimum investment of \$25 per square foot in capital improvements

Commercial Property

Renovation or Expansion

- Greater of 50% of the true and full value or \$10,000 of capital investment
- Proposed capital improvements must substantially improve the life expectancy of the property

New Construction

- Minimum investment of \$25 per square foot in capital improvements

Commercial Leases

- Continued leases in buildings being rehabilitated as a Renaissance Zone project will be considered as new leases

Above is a summary of the guidelines for project approval. There are additional guidelines that will be taken into consideration when reviewing a project application.

Tax Incentives

Primary Residence

- Up to 100% exemption from property taxes for 5 years
- 100% exemption from state individual income tax up to \$10,000 annually for 5 years
- Exemptions may transfer with sale of property

Property tax incentives are provided on the value of the improved buildings. This does not include taxes on the lot or special assessments.

Business/Commercial

- Up to 100% exemption from property taxes for 5 years
- 100% exemption from state tax on income derived from business or investment location for 5 years
- Exemptions may transfer with sale or lease of property

Application Process

Applications for Renaissance Zone tax incentives must be approved before improvements begin. Renaissance Zone projects must be approved by the Mayville Renaissance Zone Authority, Mayville City Council, and North Dakota Department of Commerce before an eligible rehabilitation, new construction project, or lease of the property begins. A Certificate of Good Standing from the North Dakota Tax Department is also required. Please allow 3 weeks for the review process.

Renaissance Zone incentives are only available for property within the Mayville Renaissance Zone (see map on reverse).

**Mayville-
Portland**
many possibilities

701.788.5252

www.mayvilleportland.com

For More Information

For details on qualifying investments or to apply to have your project considered for the Mayville Renaissance Zone, please contact the Mayville City Auditor at 701.788.2166 or go online to www.mayvilleportland.com and click on Housing.

CITY OF MAYVILLE BUILDING PERMIT

DATE APPLIED FOR: ____/____/____
DATE OF ISSUE: ____/____/____



NAME: _____	ZONE USE: C A R-L R-G B-R B-R I-L
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LEGAL DESCR. _____	LOT: _____	BLOCK: _____	SUBDIVISION: _____	LOT SIZE: _____
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OWNER: _____	ADDRESS: _____	PHONE: _____
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CONTRACTOR: _____	ADDRESS: _____	LIC. NO.: _____	PHONE: _____
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EXCAVATORS LIC. NEEDED: _____	YES _____ NO _____	LIC. NO.: _____	PERMIT NO.: _____
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CLASS OF WORK: CIRCLE ONE	NEW	ADDITION	REMODEL	REPAIR	MOVE	DEMOLISH
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DESCRIPTION OF WORK:

TYPE OF CONSTRUCTION:		FOUNDATION:		DWELLING UNITS:
SIZE OF BUILDING:	WIDTH:	LENGTH:	HEIGHT:	STORIES:
OFF STREET PARKING:	COVERED:	UNCOVERED:	ACCESS. BUILDINGS:	
TOTAL BUILDING AREA ON LOT: S.F.	LOT SIZE: S.F.	PERCENT OF LOT OCCUPIED: %		
FRONT YARD DEPTH: FT.	SIDE YARD: FT.	REAR YARD: FT.		
VALUATION OF WORK:	PERMIT FEE:	FEE PAID: YES _____ CHECK NO _____ CASH		
TAPPING FEE: WATER \$100.00 SEWER \$100.00	<p>An asbestos inspection is required before demolition or renovation. Please call the ND Dept. of Health at 701.328.5188</p>			

PERMIT FEE: \$00.00 TO \$999.00 - \$00.00	\$5001. TO \$10,000. - \$50.00	ELEVATION FEE: 300.00
\$1000. TO \$5000 - \$10.00	\$10,000.00 AND UP - 100.00	
MOVING PERMIT FEE: \$5.00	DEMOLITION PERMIT FEE: \$5.00	

FOR BUILDINGS BEING MOVED INTO CITY: PICTURES OF SAID BUILDING MUST BE ON FILE WITH THE PLANNING AND ZONING COMMISSION
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SPECIAL REQUIREMENTS (TO BE COMPLETED BY CITY)	NOT		
	REQUIRED	RECEIVED	REQUIRED
1. A PLAN SHOWING THE LOCATION OF ALL BUILDINGS PROPOSED OR EXISTING			
2. CONDITIONAL USE PERMIT			
3. VARIANCE			
4. FOR BUILDINGS MOVED INTO CITY, PICTURES OF SAID BUILDING MUST BE ON FILE WITH THE PLANNING AND ZONING COMMISSION			

PENALTY FOR NON-COMPLIANCE: THE PLANNING AND ZONING COMMISSION HAS THE AUTHORITY TO STOP ALL CONSTRUCTION AND/OR ASSESS A FINE AS STATED IN CITY ORDINANCE.

PROPERTY OWNER: _____

ZONING ADMINISTRATOR: _____

MAYOR: _____

(IF NEEDED)

THIS PERMIT SHALL BECOME NULL AND VOID IF WORK DOES NOT BEGIN WITH ONE YEAR OF ISSUANCE



REQUEST FOR RENAISSANCE ZONE CERTIFICATE OF GOOD STANDING - STATE TAXES ONLY

OFFICE OF STATE TAX COMMISSIONER
SFN 28220 (09-2013)

To obtain a Renaissance Zone Certificate of Good Standing for state tax purposes, please complete this form. Submit completed form to the Office of State Tax Commissioner—see bottom of page.

Name of taxpayer (If a sole proprietorship or filing as a disregarded entity, provide name of business and name of individual who owns the business.)			
Applicant is a(n): <input type="checkbox"/> Individual (sole proprietorship or disregarded entity) <input type="checkbox"/> Regular ("C") corporation <input type="checkbox"/> Other _____ (Complete page 2 if not an individual or regular ("C") corporation)			
<input type="checkbox"/> Subchapter S corporation		<input type="checkbox"/> Partnership (all types)	
<input type="checkbox"/> LLC (filing as an S corporation)		<input type="checkbox"/> LLC (filing as a partnership)	
Taxpayer's mailing address	City	State	ZIP Code
Taxpayer's social security number or federal employer identification number (FEIN) (If a sole proprietorship, provide social security number of owner and, if applicable, FEIN of the business.) _____			
Is taxpayer a newly created business this year? If yes, skip question 6 <input type="checkbox"/> Yes <input type="checkbox"/> No			
Did taxpayer file a North Dakota income tax return for last year? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If no, please explain _____			
If taxpayer is a business, what is the principal business activity? _____			

If taxpayer is a partnership, subchapter S corporation, or a limited liability company treated like a partnership, complete page 2 of this form.

Does (or will) taxpayer sell tangible personal property or services for which North Dakota sales tax must be collected from the customer? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, has taxpayer applied for or obtained a North Dakota sales tax permit? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If not, please explain _____		
Does (or will) taxpayer have employees from whom North Dakota income tax must be withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, has taxpayer registered for North Dakota income tax withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If not, please explain _____		
Taxpayer's signature	Printed name	Contact Telephone Number

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. § 57-01-15, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

Mail request to Individual Income Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck ND 58505-0599

Fax request to 701.328.1942

Important: The certificate of good standing will be sent only to the taxpayer or to the taxpayer's representative designated by the taxpayer on a properly completed North Dakota Form 500.

If the taxpayer is a partnership, subchapter S corporation, or limited liability company treated like a partnership, provide the name and social security number (SSN) or federal employer identification number (FEIN) for each of the entity's owners.

Name of owner _____

Social Security Number or Federal Employer Identification Number _____

Name of owner _____

Social Security Number or Federal Employer Identification Number _____

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If additional lines are needed, attach additional pages.



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OFFICE OF STATE TAX COMMISSIONER
SFN 28220 (09-2013)

To obtain a Renaissance Zone Certificate of Good Standing for state tax purposes, please complete this form. Submit completed form to the Office of State Tax Commissioner—see bottom of page.

Name of taxpayer <i>(If a sole proprietorship or filing as a disregarded entity, provide name of business and name of individual who owns the business.)</i>			
Applicant is a(n): <input type="checkbox"/> Individual <i>(sole proprietorship or disregarded entity)</i> <input type="checkbox"/> Regular ("C") corporation <input type="checkbox"/> Subchapter S corporation <input type="checkbox"/> Partnership <i>(all types)</i> <input type="checkbox"/> Other _____ <input type="checkbox"/> LLC <i>(filing as an S corporation)</i> <input type="checkbox"/> LLC <i>(filing as a partnership)</i> <i>(Complete page 2 if not an individual or regular ("C") corporation)</i>			
Taxpayer's mailing address	City	State	ZIP Code
Taxpayer's social security number or federal employer identification number (FEIN) <i>(If a sole proprietorship, provide social security number of owner and, if applicable, FEIN of the business.)</i> _____			
Is taxpayer a newly created business this year? If yes, skip question 6 <input type="checkbox"/> Yes <input type="checkbox"/> No			
Did taxpayer file a North Dakota income tax return for last year? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please explain _____			
If taxpayer is a business, what is the principal business activity? _____			

If taxpayer is a partnership, subchapter S corporation, or a limited liability company treated like a partnership, complete page 2 of this form.

Does (or will) taxpayer sell tangible personal property or services for which North Dakota sales tax must be collected from the customer? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, has taxpayer applied for or obtained a North Dakota sales tax permit? <input type="checkbox"/> Yes <input type="checkbox"/> No If not, please explain _____		
Does (or will) taxpayer have employees from whom North Dakota income tax must be withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, has taxpayer registered for North Dakota income tax withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No If not, please explain _____		
Taxpayer's signature	Printed name	Contact Telephone Number

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If additional lines are needed, attach additional pages.

PART I

ZONE APPLICATION

Updated April 2014
New or Modified content

I. Description of the Proposed Renaissance Zone

1. *Provide a map, which identifies the geographic boundaries and blocks in the proposed Renaissance Zone. Number each proposed block. To claim half blocks because of tax exempt government buildings, identify the tax exempt government buildings.*

See Attachment A:

The Zone encompasses twenty-five blocks, beginning in the downtown area and extending outward. Mayville is a medium sized North Dakota community with a current population of 2000 presented with a unique opportunity to offer incentives to revitalize areas in need. Mayville is 38 miles from the Grand Forks-East Grand Forks area and 55 miles from the Fargo-Moorhead area. The rapid growth in each community has increased the demand and cost of real property. Mayville can provide a lower cost and more relaxed lifestyle for those residents willing to make the commute. It can also provide a lower fixed cost alternative for those businesses wishing to keep their overhead down.

2. *Provide an inventory of the buildings on each block indicating block number, owner, and address and identify those properties to be initially targeted for projects. Indicate those properties to be initially targeted, their present use and condition, and the type of projects the city wants to encourage in those properties.*

See Attachment B:

For a list of Targeted Properties See Attachment D:

Attachment D includes vacant properties, downtown historical or unique properties in need of renovation, and properties with a taxable valuation under \$30,000.00. It is the belief of the Mayville City Council and the Mayville Renaissance Zone Authority that the quickest way to increase property valuations is to encourage property owners to update and improve their properties, and to encourage investors, businesses, or individuals to purchase and revitalize existing downtown buildings.

3. *Provide a list of the natural and historical assets/sites in the zone, the location of each, and description of how they will fit into and be enhances by the zone.*

See Attachment C:

A potential list of historically significant buildings is attached. To be included in this list the building must have historical significance to the community and have enough remaining historic integrity to be considered for listing on the State or National Historic Register.

4. *Provide a description of any local regulatory burdens that may affect renovation of historic properties and the incorporation of mixed-use development, and how these burdens will be eased for developers and investors.*

Mayville has no unusual regulatory burdens. It has zoning ordinances typical to other communities in the state.

II. Management of the Renaissance Zone

1. *Describe how the jurisdiction will administer all zone activities to include a description of the promotion, development and management strategies to maximize investment in the zone, and how it will monitor all activities and projects, and maintain all reportable information.*

The city council has appointed a 4-member Renaissance Zone Authority (RZA). The city council, along with the RZA, will assist in the promoting, developing, and management of the zone. The RZA includes the city auditor's office, one member of the city council, one member of the Mayville Planning and Zoning Commission, and one Mayville citizen appointed by the city council. The RZA, with the assistance of the city auditor, will be responsible for reporting and compliance issues and will maintain all appropriate records and keep records organized in an acceptable, easy to access format.

2. *Describe what measures the city will take to assure that it does not actively recruit businesses for its zone from other North Dakota cities.*

The City of Mayville will not actively recruit existing jobs from other communities in North Dakota. However, if an existing business is looking to expand and that business approaches the city with a desire to explore what Mayville has to offer, Mayville will work with that business.

3. *Describe how the jurisdiction will assure that all construction, renovation, and remodeling will comply with the State Building code, State Energy Code, and Americans with Disabilities Act Accessibility Guidelines (ADAAG).*

The RZA will work with general contractors and sub-contractors to ensure that all Renaissance Zone projects will comply with State Building code, State Energy Code, and American with Disabilities Act Accessibility Guidelines.

III. Goals and Objectives of the Zone

1. *Describe the jurisdiction's vision, goals and objectives for the zone. Describe the relationship of the goals and objectives to the current overall plans for the jurisdiction. Attach a copy of the jurisdiction's current comprehensive plan or strategic plan.*

Mayville, like many agricultural support communities, has suffered from a lack of investment. A consolidating agricultural industry requires fewer support business and personnel. Because of the declining and uncertain nature of industry, businesses owners, investors and employees are hesitant to invest in the community. In order to bring that level of investment back to an acceptable level the community needs to create incentives that will

increase investment in the community. Although agricultural support services are still a very important part of Mayville's character, there is an opportunity to provide a more relaxed lifestyle to those people who would like to get away from the hustle and bustle of the big city. As outlined in our strategic plan, our mission is to improve the quality of life for both current and new residents of Mayville through a series of strategies that will attract new residents and businesses and encourage existing residents and businesses to invest in the community.

For specific goals and strategies see Part VII—Zone Plan.

2. *Describe the milestones or benchmarks for managing and monitoring the progress of the zone.*

The RZA believes 5 to 7 projects per year will be normal. The Zone Authority has set specific strategies to be followed during each zone year. The Authority will meet quarterly or as required to review progress on those strategies

See Part VII for more details.

3. *Describe the intended duration of the zone and describe why that amount of time is needed.*

Mayville intends to set up the Zone for a period of 15 years. The decline of investment in the community has happened over the past fifty years. It will take at least fifteen years to reverse that trend, though it is feasible that the incentives provided by the zone will encourage investment at a more rapid pace. The community can only tolerate a certain level of property tax exemptions and still provide the required services. Part of the Zone Authority and City Council's responsibility will be to determine what that level of incentive is and the plan accordingly.

IV. Selection of Projects in the Zone

1. *For properties other than single-family primary residences, describe how the city will select projects within the zone to qualify for state tax exemptions and credits, and describe how the process and criteria support the jurisdiction's goals and objectives for the zone. The selection process must include some form of public participation.*

The Mayville RZA will follow the guidelines as stated in N.D.C.C. 40-63. These guidelines will be used to determine both state and local tax exemptions. All plans approved by the RZA must also be consistent with the community's strategic plan, increase the appeal of the community, extend the life of the Zone property, and be financially feasible. The Zone Authority is an arm of local government so all meetings will be open to the public. Final approval of all zone projects will be responsibility of the city council whose meetings are also open to the public.

2. *Rehabilitation of single-family homes, describe how potential homeowners will be identified and how the zone authority will verify primary residence.*

A list of all properties in the Zone including owner, contact address, and current value of the property has been developed. Current owners will be advised of the benefits of improving their property. A list of owners willing to sell their property will also be developed. A concerted marketing effort will be made in the surrounding area. This effort will focus on the benefits of the community and on the benefits of purchasing or renovating a home in the zone.

Single-family zone projects must include rehabilitation and/or renovation that will increase the property value. For single-family zone projects, “primary residence” is defined in the state RZ Guidelines as “An individual taxpayer’s primary place of residence is the person’s true, fixed, and permanent home, and is the place to which, whenever absent, the taxpayer intends to return.”

Purchase of a property that does not need to be rehabilitated will not be an approved project.

The city will not allow utility infrastructure projects.

The city will allow blocks that are not progressing to be deleted and be moved to other parts of the city contiguous with the existing RZ and including moving blocks to the TIF District (Riverwood Addition) as “island blocks” as allowed by N.D.C.C. 40-63-03.1.g and section X-1-a of the North Dakota Renaissance Zone Program Guidelines. The sole purpose of moving a block to Riverwood Addition would be to allow RFO funds to be used to stimulate construction of new homes in this development. This, in turn, would ease the tax burden of the TIF debt for all community citizens. For these projects, the city will not grant RZ tax exemptions because tax treatment will be determined by the existing TIF rules.

3. *Describe how the city will approve either partial or complete property tax exemptions.*

The RZA will review all property tax exemption requests. Recommendations will be forwarded to the City Council for final approval. The City Council shall grant property tax exemptions based on the following criteria: Local property tax exemptions will be based on a combination of current property value and increased property value (due to rehabilitation/renovation). The City shall grant up to a 100% exemption from ad-valorem taxation on any property rehabilitated as an approved Zone project. The percentage of increase in the true and full value of the property shall equal the percentage of property tax exemption. For example if an individual buys a property under this section that has a true and full value of \$100,000 and increases the value through renovation and remodeling by \$100,000, an increase of 100%, the City shall grant a 100% property tax exemption, exclusive of the land it sits on. Consistent with that if the true and full value of that property is increased from the original \$100,000 value to \$150,000, an increase of 50%, the City shall grant a 50% property tax exemption, exclusive of the land it sits on. An exemption granted under this provision may not extend beyond five taxable years following the date of rehabilitation. (N.D.C.C. 40-63-05).

V. Renaissance Fund Organization

1. *Describe if the city will establish its own Renaissance Fund Organization or contract with an existing or new organization to act as its Renaissance Fund Organization.*

The City will create its own Renaissance Fund Organization, which will be created by the City Council of the City of Mayville as an extension of City Government.

2. *Describe how the Renaissance Fund Organization will be managed and marketed, how it will obtain commitments from investors, and how it will keep track of original investors.*

The fund will be managed by a five member board of directors comprised of individuals recommended by the Renaissance Zone Authority and approved by the Mayville City Council. Once this board is appointed they will be asked to create bylaws, including a mission statement, goals, projects of interest, and approval criteria, board appointments and terms, meetings, etc. There will be a specific emphasis on appointing a financial professional from the community as the Chairman of the board. A checking account will be opened for the RFO and checks will be written by the treasurer appointed by the board of directors. Further, the RFO will utilize the accounting services used by the City of Mayville for an annual audit of the RFO. The fund will be marketed for specific projects including demolition of the old Laundromat building on Main Street, with an effort to use the RFO to promote an investor to replace this lot with commercial office space; the renovation and restoration of the old Goose River Bank building on Main Street; and for investment in the new Riverwood addition to Mayville for single family homes; as well as any other project approved by the RFO. The marketing will include specific contacts of potential investors with the incentives described in detail. The Renaissance Zone, based on current promotional efforts, anticipate a need for \$100,000 to \$200,000 of the remaining tax credits. A contact person for this RFO will be as follows:

Jon Ewen, Chairman Renaissance Fund Organization
15183 4th ST NE, Mayville, ND 58257
701-786-3160

3. *Describe how the Renaissance Fund Organization and local zone authority or other designated entity will work together to assure that funds raised are allocated to approved zone projects in its zone, another city's zone, or in non-zone projects in its own zone. If an organization is under contract by more than one Renaissance Zone city, describe how the city will assure that the organization will keep track separately of funds raised and allocated for its Renaissance Zone. Describe the city's role in deciding if its investor funds will be used in another Renaissance Zone or in non-zone projects in its own zone.*

The RFO Board, the RZA, and the City Council of the City of Mayville will work together to assure the funds raised are allocated primarily to projects in the City of Mayville's Renaissance Zone, or in non-zone projects in the City of Mayville. This will be accomplished by regular meetings of the RFO Board. The City will provide guidance

and help market plans the RFO is interested in investing in. The RFO Board will be primarily responsible for granting investor funds into projects.

4. *If a new organization will be established by the city, provide copies of the legal documentation for the creation of the Renaissance Fund Organization. If the city intends to contract with an organization, provide a copy of the contract. If the city intends to contract with an organization that does not yet exist, describe the organization to be created and the expected date for the creation of the organization.*
5. *If the city wants to establish a Renaissance Fund or Organization at a later date, explain why and whether it intends to establish its own or to contract with an organization.*

VI. Local Commitment

1. *Provide the results of at least one legal public hearing. If more than one public hearing is held, provide the results of each. Identify how many people attended the hearing.*

See attached copy of meeting minutes.

2. *Describe issues raised at the public hearing and how the jurisdiction handled them.*

Questions raised included why certain areas were included and others not included in the proposed Zone. The RZA explained that the blocks chosen were chosen on the basis of what property the RZA felt best fit its goals. The RZA further discussed that the goals of the RZA included creating incentives for current property owners to improve their property, to include the areas of town that have a greater need for repair and improvement, and ultimately to increase the tax base by improving the value of all property in Mayville by improving and repairing the these types of property. Consistently, it was explained that the RZA would like to create incentives for outside businesses, individuals, or investors to come into Mayville, to benefit from the tax advantages by purchasing and improving property.

Another question raised was when the Renaissance Zone will be completed. We indicated that we hoped to have the Zone in place by early 2007.

3. *Describe the efforts to involve the public and results.*

Meeting notices were published in the Traill County Tribune for two consecutive weeks, and the meeting was discussed at the Mayville City Council and the MayPort Economic Development Corp.

4. *Provide evidence of community support and commitment from residential and business interests.*

See Part IV:

5. *Provide a resolution from the city indicating that it will approve the tax exemptions and credits provided for in the Renaissance Zone Act (See sample resolution in Appendix C of the Renaissance Zone Program Statement).*

See Part III

PART V

ZONE

PROJECT

APPLICATION

*This December 2011 modification replaces:
Part V (Zone Project Application) of the 2007 Mayville Application*

Renaissance Zone Application for CITY OF MAYVILLE

21 1ST STREET NE

PO BOX 220

MAYVILLE, ND 58257

City Auditor Phone: 701-788-2166

**IMPORTANT NOTICE to APPLICANTS: NO Renaissance Zone PROJECTS CAN BE STARTED
PRIOR TO FINAL APPROVAL BY THE STATE RENAISSANCE ZONE MANAGER.**

Please note that the complete application process may take up to 30 days.

City of Mayville Renaissance Zone Minimum Criteria

The Renaissance Zone Authority (RZA) reserves the right to reject any project it believes does not further the goals and objectives of the Zone. The RZA is a four-member board that includes the city auditor, one member of the city council, one member of the Mayville Planning and Zoning Commission, and one Mayville citizen appointed by the city council.

The RZA has set certain minimum requirements for all projects requesting Zone benefits. Minimum requirements include:

1. Obtain Certificate of Good Standing from the North Dakota State Tax Department. (Contact 701-328-2770 to request)
2. The project must be consistent with goals and objectives of the city's development plan (The Mayville City Auditor will ascertain this when reviewing your application. If you want to review the plan, ask the Auditor).
3. Rehabilitation/renovation must be sufficient to eliminate any and all deteriorating conditions.
4. Commercial project renovation/rehabilitation must expend at least 50% of the true and full taxable valuation.
5. Residential project renovation/rehabilitation must expend at least 20% of the true and full taxable valuation.
6. Tenants applying for the leaseholder exemption must have City and State approval before executing the lease.

**If your project meets the above requirements, you may complete
this "Mayville Renaissance Zone Project Application".**

For more detailed information please refer to the North Dakota Renaissance Zone Tax Incentives Guidelines from the North Dakota Office of the State Tax Commissioner. The guidelines and related documents can be found at: www.communityservices.nd.gov/community/renaissance-zone

Project Review Process

- All projects must meet the minimum requirements and specific requirements of any of the special incentives.
- Fully completed applications will be submitted to the Mayville City Auditor office. A complete application must include the “Certificate of Good Standing” (from office of State Tax Commissioner). ****From date of submission to Auditor Office, review and final action on the application may take 10-30 days.***
- Upon receipt of a complete application, the City Auditor will review the proposed project. When the City Auditor has determined the application is complete, the Auditor will submit the Project Application to the local Renaissance Zone Authority (RZA) for their review/action. RZA will then submit the Project Application to the Mayville City Council for their review/action. Mayville City Council (through their Auditor) will then submit the Project Application (and minutes of the RZA action and the City Council action) to ND Dept of Commerce, Division of Community Services (DCS) for their review/action. When DCS has given their approval, the Auditor will notify the applicant, and the project can begin.

Projects CAN NOT BEGIN until the approvals above have been completed.

- All projects must meet both the Mayville City Council and North Dakota Department of Community Services requirements before final approval of any incentives.
- Upon approval of the project the Mayville City Auditor will continue to work with the applicant to insure the project is completed as proposed and all required documentation is submitted.

Renaissance Zone Application

(Answer ALL questions. If any question is not applicable to your project, write N/A)

Name of Applicant or Business Name: _____

Phone: _____ e-mail: _____

Taxpayer Mailing Address: _____

Taxpayer is: ☐ Individual ☐ Corporation ☐ Partnership ☐ Lmt Partnership
 ☐ LLC ☐ Other: _____

Tax ID number or SSN: _____

Taxpayer is: ☐ Pre-existing business or entity ☐ New business or entity

PROJECT IS [check all that apply]:

☐ Rehabilitation ☐ Lease
☐ Residential ☐ Business

Project Address: _____ Mayville, ND 58257

Legal Description: _____

Renaissance Zone Block Number: _____ This property is zoned: _____

Current use of property: _____

Indicate tax exemptions/credits requested - ***Please check all that apply***

☐ ☐ *Individual State Income Tax Exemption*

An individual taxpayer who purchases or rehabilitates a single family residential property for the individual's primary residence as an approved Zone project is exempt from up to \$10,000.00 of personal income tax liability for five taxable years beginning with the month the purchase or rehabilitation is complete. If the exemption is for rehabilitation the cost must equal or exceed 20% of the residence's true and full value for tax purposes.

☐ ☐ *Single Family Property Tax Exemption—Renovation*

The City may grant up to a 100% exemption from ad-valorem taxation on a single-family residential property that is rehabilitated by an individual for use as the individual's primary residence. The percentage of increase in the true and full value of the property shall equal the percentage of property tax exemption. For example if an individual buys a home under this section that has a true and full value of \$100,000 and increases the value through renovation and remodeling by \$100,000, an increase of 100%, the City shall grant a 100% property tax exemption, exclusive of the land it sits on. Consistent with that if an individual increases the true and full value of that \$100,000 home to \$150,000, an increase of 50%, the City shall grant a 50% property tax exemption, exclusive of the land it sits on. An exemption granted under this provision may not extend beyond five taxable years following the date of rehabilitation. (N.D.C.C. 40-63-05).

☐ ☐ *Business/Investment State Income Tax Exemption*

Any taxpayer that purchases, leases or rehabilitates residential or commercial property for any business or investment purpose, as an approved Zone project is exempt from any tax on income derived from the business or investment locations within the Zone for five taxable years, beginning with the month of purchase, lease, or completion of rehabilitation. For rehabilitation projects, the cost of rehabilitation must equal or exceed 50% of the property's current true and full value for tax purposes.

☐ ☐ *Business/Investment Property Tax Exemption—Renovation*

The City shall grant up to a 100% exemption from ad-valorem taxation on any property rehabilitated as an approved Zone project for any business or investment purpose. The percentage of increase in the true and full value of the property shall equal the percentage of property tax exemption. For example if an individual buys a property under this section that has a true and full value of \$100,000 and increases the value through renovation and remodeling by \$100,000, an increase of 100%, the City shall grant a 100% property tax exemption, exclusive of the land it sits on. Consistent with that if the true and full value of that business or investment property is increased from the original \$100,000 value to \$150,000, an increase of 50%, the City shall grant a 50% property tax exemption, exclusive of the land it sits on. An exemption granted under this provision may not extend beyond five taxable years following the date of rehabilitation. (N.D.C.C. 40-63-05).

☐

Project Description

Description of the work; current true and full value of the building; and estimated rehabilitation costs:

*Please attach any supporting documents that you feel will be beneficial for your project review
(contractor estimates, pictures, architectural drawings/blueprints, etc)

If a lease project, describe any relocation of the business from one location in the city to the Renaissance Zone or from one zone property to another: _____

Is the project being funded by a Renaissance Fund Organization? Yes___ No___ If so, describe the type and amount of financing and name of the Renaissance Fund Organization:

Estimated state and local tax benefit to you (the taxpayer) for five years:

- a) State Tax benefit for five years \$ _____
- b) Property Tax benefit for five years \$ _____
- c) Non-participating owner tax credit \$ _____
- d) Is the entity subject to the financial institution tax? Yes _____ No _____

What is the expected date of lease, completion of rehabilitation and/or historical preservation and renovation? For purchase with major improvements include the expected and final purchase date, the expected date of occupancy or first rental, and the final dates when they occur: _____

REQUIRED DOCUMENTATION - <i>APPLICANT</i>
--

The following documentation must be included with this application before it will be forwarded to the Mayville Renaissance Zone Authority (RZA) and the Mayville City Council.

- ☐ Certificate of Good Standing (required for ALL projects)
(Taxpayers should contact the Office of State Tax Commissioner to receive a Certificate of Good Standing. This request must indicate that it is for a Renaissance Zone Project.)
****see www.communityservices.nd.gov/community/renaissance-zone**

- ☐ State Historical Society Letter of Consultation (if applicable)
(For projects involving renovation to historical property, provide a letter of consultation from the State Historical Society. Upon completion, provide documentation of approval from the State Historical Society.)

I/we (project applicant) certify the information contained in this application is true and correct to the best of my/our knowledge.

Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date

TO BE COMPLETED BY THE RENAISSANCE ZONE AUTHORITY
REQUIRED RENAISSANCE ZONE AUTHORITY AND CITY DOCUMENTATION

Date of approval or conditional approval: _____

Provide a copy of minutes or other supporting documentation that indicates the formal approval by the approving entity.

Identify, from the Development Plan, the specific criteria used to approve the project: _____

REQUIRED DOCUMENTATION – CITY AUDITOR
--

The following documentation must be included with the above Application before forwarding on to the North Dakota Department of Commerce - Division of Community Services.

- ☐ Renaissance Zone Authority Approval *(Include a copy of the meeting minutes.)*
- ☐ City of Mayville Approval *(Include a copy of the meeting minutes.)*

RENAISSANCE ZONE PROJECT APPLICATION
NORTH DAKOTA DEPARTMENT OF COMMERCE/DCS
SFN 59291 (10/14)

In order to receive DCS approval on zone projects, the following information must be submitted to the DCS:

1. Type of project

Business ☐ Residential ☐ Utility Infrastructure Project (UIP) ☐

2. If this is a UIP, project is the applicant a renaissance zone project? Yes ☐ No ☐

- a. To be considered a Renaissance Zone project, the project would need to take place in the Renaissance Zone and be a utility company.
- b. If this is a property owner affected by a UIP not participating in a renaissance zone project, is the property owner in the Renaissance Zone? Yes ☐ No ☐

3. Name of applicant(s)/or business name _____
If business, type of entity _____
(Provide a copy of the Certificate of Good Standing from Tax Department)

Address and renaissance zone block number as it appears in the development plan property listings.

Address _____

City _____ **Renaissance Zone Block** _____

4. For residential projects provide evidence that the home purchased is the taxpayer's primary residence.

5. Project Type:

- a. Purchase (to include new construction) ☐
- b. Purchase with major improvements (**applies only to commercial projects**) ☐
- c. Lease

i. What type of lease?

New ☐ Expansion ☐ Continuation of a Lease ☐ Leasehold Improvement ☐

If this an expansion, what is the additional square feet of the expansion? _____

- ii. If it is a lease project, does it involve the relocation of a business from one location in the city to the Renaissance Zone or from one zone property to another zone property? Yes ☐ No ☐

d. Rehabilitation

- i. Commercial 50% of the True and full value ☐

Or

- ii. Residential 20% of the true and full value ☐

iii. Current true and full value \$_____

iv. For rehabilitation projects, provide a description of the work and the estimated costs.

Work to be Done	Estimated Cost

6. Does this project involve historical preservation or renovation? Yes ☐ No ☐

a. For projects that involve historical preservation or renovation, but are not part of a rehabilitation project, provide a description of the work and the estimated costs. **A letter of approval from the Historical Society is required to claim any historical tax credits either on a rehabilitation project or renovation.**

b. Information for historical properties may be obtained by contacting the Historical Society at: (701) 328- 2666.

7. For projects other than the purchase(includes new construction) or rehabilitation of a single family home and historical preservation and renovation, describe how the overall benefit(s) of the project to the community meets or exceeds the financial and tax benefit to the businesses or investor.

8. Is the project being funded by a Renaissance Fund Organization? Yes ☐ No ☐

If yes, describe the type and amount of financing and name of the Renaissance Fund Organization.

9. Provide the estimated state and local tax benefit to the taxpayer for five years (applies to all projects).

Total State tax benefit for five years \$ _____

Total Property tax benefit for five years \$ _____

Total Non-participating owner tax credit \$ _____

10. Zone Authority and City Documentation:

Date of approval or conditional approval ____/____/____

Provide a copy of minutes or other supporting documentation that indicates the formal approval by the approving entity.

11. Identify from the Development Plan the specific criteria used to approve the project

12. Evidence that the taxpayer is current on state taxes. **(Taxpayers can contact the Office of State Tax Commissioner to receive a Certificate of Good Standing. This request must indicate that it is for a Renaissance Zone Project.)** See Appendix E.

Letter of Good Standing Attached? Yes ☐ No ☐

13. Expected date of occupancy ____/____/____

NOTE: The DCS reserves the right to reject a zone-approved project or to continue negotiating its approval. When a project is approved by the DCS, the local zone authority will be notified in writing.

If after a project is approved and the property changes hands or a replacement project is approved during the five year exemption period, the DCS does not need to approve the transfer or the replacement project. The zone authority, however, must notify the DCS of the change and provide the applicable information about the new homeowners, business, and/or investor. The zone authority must also notify the DCS if any other change occurs in the status of the business or investor tax would affect the exemption approved.

Once the project is completed, DCS must be informed by email, Fax or letter of the exact date of completion, and project number before the final letter of approval can be issued.

On historical renovations/rehabilitations documentation from the Historical Society approving the final restorations must be submitted to DCS prior a final letter of approval can be issued.

Signature

Date