

NORTH DAKOTA DEPARTMENT OF COMMERCE/DCS

SFN 52355 (11/11)

SPIN 52553 (11/11)		
1. Recipient Name & Address City of Leeds PO Box 331 Leeds, ND 58346	2. Instrument Number 4896-CD20-PF	3. Amendment Number 8
	4. Approved Grant Period 05/25/21-10/31/26	5. Date of Request 10/28/25

6. Type of Amendment

A. ☐ Special Condition

B. ☒ Budget Revisions

C. ☐ Scope of Work

D. ☐ Extension of Time - Revised Date _____

7. Explanation for Request (Attach Additional Page if Necessary)

Updated cost estimates have been received. An additional \$31,049.48 is needed to complete the project.

Esmond Crete \$53,590.00. (Estimate enclosed)

Miller Gravel \$1,624.98. (Estimate enclosed)

8. Housing		Approved # of Units		Revised # of Units					
9. Effect of Request									
a. Approved Budget	CDBG	HOME	ESGP	HOPW/A	Other Federal	State/Local	Private	Other*	Total
Park Vue Apartments ROAB	24,165.50								24,165.50
ASTM Phase I-Environmental Review	23,959.50								23,959.50
									0.0
									0.0
									0.0
Administration						5,000.00			5,000.00
Total	48,125.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	53,125.00
*Source of Other Funds									

b. Additions and Deletions	CDBG	HOME	ESGP	HOPWA	Other Federal	State/Local	Private	Other*	Total
Park Vue Apartments ROAB	31,049.48								31,049.48
ASTM Phase I-Environmental Review									0.00
									0.00
									0.00
									0.00
Administration									0.00
Total	31,049.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,049.48

*Source of Other Funds (if different from Budget)

c. Revised Budget	CDBG	HOME	ESGP	HOPWA	Other Federal	State/Local	Private	Other*	Total
Park Vue Apartments ROAB	55,214.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,214.98
ASTM Phase I-Environmental Review	23,959.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,959.50
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
Total	79,174.48	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	84,174.48

*Source of Other Funds (if different from Budget)

10. Submitted By (Chief Elected Official) Signature _____ Name <u>Nick Parslow</u> Title <u>Mayor</u> Date _____	11. Regional Council Concurrence Signature _____ Name <u>Sandra Shively</u> Title <u>Executive Director</u> Date _____	12. Action Taken (DCS USE ONLY) Approved <input type="checkbox"/> Signature _____ Disapproved <input type="checkbox"/> Name _____ Title _____ Date _____
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ESMOND CRETE

4413 HIGHWAY 19
Esmond, ND 58332

Estimate

Date	Estimate #
8/22/2025	52

Name / Address
Park Vue Apartments, Inc PO Box 148 Leeds, ND 58346

			Project
Description	Qty	Rate	Total
Concrete: Parking Pad at South Apt - West Side 22' x 43' x 4" = 946 sq.ft. at \$8.50 a sq.ft.	946	8.50	8,041.00
Concrete: Parking Pad at South Apt. - East Side 22' x 53'6" x 4" = 1177sq.ft. at \$8.50 a sq.ft.	1,177	8.50	10,004.50
Concrete: Parking Pad at North Apt. - West Side 18' x 75'6" x 4" = 1359sq.ft. at \$8.50 a sq.ft.	1,359	8.50	11,551.50
Concrete: Parking Pad at North Apt. - East Side 21' x 36'3" x 4" = 761sq.ft at \$8.50 a sq.ft.	761	8.50	6,468.50
Excavation: Tear out 40' x 6' = 240 sq.ft. of sidewalk on the east side of the SW Apt. at \$2.00 a sq.ft.	240	2.00	480.00
Excavation: Tear out 40' x 6' = 240 sq.ft of sidewalk on the west side of the SE Apt. at \$2.00 a sq.ft.	240	2.00	480.00
Excavation: Tear out 4' by 53'6" = 214 sq.ft. of sidewalk between the two South Apt. at \$2.00 a sq.ft.	214	2.00	428.00
Excavation: Tear out the 6' x 62'6" = 375 sq.ft. sidewalk between the South Apt. Running south from the courtyard at \$2.00 a sq.ft.	375	2.00	750.00
Excavation: Tear out the 6' x 10' = 60 sq.ft. sidewalk facing west on the North Apt and the 4' x 135' = 540 sq.ft. connecting sidewalk on the east side running North South at \$2.00 a sq.ft. (Total sq.ft. = 600)	600	2.00	1,200.00
Concrete: Replace the two 6' x 40' x 4"sidewalks under the canopies of the South Apt. 240sq.ft x 2 = 480 at \$8.50	480	8.50	4,080.00
Concrete: Replace the Sidewalk between the S. Apt. 53'6' x 4' x 4" = 214 sq.ft. at \$8.50 a sq.ft	214	8.50	1,819.00
Concrete: Replace the 6' x 62'6" x 4" = 375 sq.ft sidewalk that runs South from the courtyard between the South Apt. at \$8.50 a sq.ft	375	8.50	3,187.50
Concrete: Replace the sidewalk on the west side of North Apt. 6' x 10' x 4" and 4' x 135' x 4" = 600 sq.ft at \$8.50 a sq.ft.	600	8.50	5,100.00
Concrete: there is a chance that we would have to cut about 2' back on each end of the 6' x 40' sidewalk on the SE Apt. where it slopes down. if so it would be around \$250 to \$325 additional to cut those and replace.		0.00	0.00
Concrete: any additional work would be charged at \$2.00 a sq.ft. for tear out and \$8.50 a sq.ft. to replace.		0.00	0.00
		Total	

ESMOND CRETE
4413 HIGHWAY 19
Esmond, ND 58332

Estimate

Date	Estimate #
8/22/2025	52

Name / Address
Park Vue Apartments, Inc PO Box 148 Leeds, ND 58346

Project

Description	Qty	Rate	Total
These rates include all materials except gravel. if we needed gravel that would need to be supplied by the homeowner.			
		Total	\$53,590.00

ashleyncpc@gondtc.com

From: prkvueleeds@gondtc.com
Sent: Monday, October 27, 2025 3:19 PM
To: ashleyncpc@gondtc.com
Subject: gravel quote

To: Park Vue Apartments Inc,
PO Box 148
Leeds, ND 58346

From: Miller Gravel
PO Box 728
Cando, ND 58324

73 yards of Crushed gravel. \$21.20/yard
Plus tax
20 yard loads
This includes mileage

$$\begin{array}{r} \$1,547.60 \\ \times 590 \text{ (77.38)} \\ \hline \$1,1624.98 \end{array}$$

Thank you.
RJ Miller
Sent from my iPhone



NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

GUIDELINE - SALES TAX: SAND, GRAVEL, AND SCORIA

Operators are Retailers

Operators of sand, gravel, and scoria pits are retailers and are liable for sales tax on receipts from sales. When sand, gravel, or scoria is procured at the pit for delivery to one who has employed a trucker or hauler, the operator of the pit must collect and remit the tax. (The sales & use tax rate includes the North Dakota state rate of 5% and any applicable local option taxes.)

Delivery Cost of Retail Sale - Subject to Sales Tax

When a pit operator agrees to deliver sand, gravel, or scoria to the purchaser's location, the entire selling price, including the cost of delivery, is subject to sales tax.

Sales to Truckers, Haulers, and Resellers

Sales to truckers, haulers or other businesses who resell the materials are not taxable provided the seller obtains a completed certificate of resale form. The truckers' or haulers' sales price, including the cost of delivery, is subject to sales tax.

Sales to truckers and haulers who do not have an established place of business and are not engaged in the business of selling at retail are taxable sales.

Sand, Gravel, and Scoria Sold Severed - Royalty

When a land owner institutes a royalty based on the severed tonnage, cubic yard, or any other means of measurement, a unit price is established based on the royalty payment. If the severed product is used for the purchaser's own use, the transaction is treated like the sale of personal tangible property and use tax is due based on the royalty price.

If the severed product is resold, the royalty is a cost of production and not subject to use tax. The subsequent sale of severed sand, gravel, or scoria, including the cost of delivery, is subject to sales tax.

Sand, Gravel, and Scoria Sold Unsevered - Lease

When sand and gravel is sold unsevered (i.e. a real estate lease) and is severed for the purchaser's own use, the severing is subject to use tax. It is presumed that the selling price is \$0.08 per ton of 2,000 pounds [905 kilograms], and the tax must be computed upon this value unless the contrary is shown.

If severed sand and gravel is sold by the lessee, sales tax is based on the selling price including delivery costs.

When other minerals (including scoria) are severed and used by the person who severs them, the severance is subject to use tax. The price upon which the tax is based is the prevailing market price for such minerals in that geographic area of the state.

If other minerals (including scoria) are severed and sold by the lessee, sales tax is based on the selling price including delivery costs.

Contractors - Installation Into Real Property

The sale of sand, rock, dirt or scoria is regarded as an installation into real property if the sales contract requires the contractor to move or place the product after it has been dumped. Charges, in this situation, are not taxable to the customer but the contractor or subcontractor has the responsibility to pay sales or use tax on the cost of these materials. If installed by the contractor as stated above, the pit operator collects tax from the contractor. The contractor is not operating as a retailer so they should not charge sales tax to the customer as a documented line item.

If the sand, rock, dirt or scoria is simply dumped in a pile and the contractor or subcontractor is not required to level the materials with another piece of equipment, the sale is regarded as a retail sale subject to sales tax. The total charge to the customer for the materials, including delivery, is subject to sales tax.