



Office of the Pennington County Auditor

Cindy Mohler, Auditor Elect

Lori Wessel, Deputy Auditor

PO BOX 6160 • Rapid City SD 57709

130 Kansas City Street #230 • Rapid City, SD 57701

Phone: 605-721-5584 • email: loriw@pennco.org

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January 9, 2019

City of Rapid City  
Attn: Heidi Weaver  
300 6<sup>th</sup> Street  
Rapid City, SD 57701

Dear Heidi:

Enclosed are abatements from the Department of Equalization. Please schedule the abatements for consideration by the Rapid City Council as soon as possible.

You may want to advise the applicants when the abatement will be heard before the council.

Per SDCL 10-18-7, failure to return the signed original of the abatement document within thirty (30) days of receipt will be considered as concurrence of the application.

If you have any questions, please give me a call.

Sincerely,

Lori Wessel  
Deputy Auditor

Enclosure

## PENNINGTON COUNTY

\*\* PRELIMINARY \*\*

ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS  
RECOMMENDED FOR APPROVAL AS OF 01/09/2019

\*\* PRELIMINARY \*\*

## Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
52191	AMERICAN LEGION HOME ASSOC-POST	2018	8,204.92	Abatement
Reason:	THE AMERICAN LEGION APPEALED THEIR 2017 ASSESSMENT TO THE OFFICE OF HEARING EXAMINERS. THE APPEAL WAS HEARD THROUGH CIRCUIT COURT AND FINALLY THE STATE SUPREME COURT. THE DECISION FROM THE SUPREME COURT WAS RECEIVED IN THE FALL OF 2018. THIS ABATEMENT WILL MAKE THE 2018 ASSESSMENT EXEMPT FROM PROPERTY TAX AND IN LINE WITH THE SUPREME COURT DECISION.			
54632	GRASLIE, THOMAS E	2018	3,110.96	Abatement
Reason:	HOUSE BURNED AND IS BEING GUTTED FOR REMODEL. FIRE WAS JULY 29, 2018. ABATEMENT AMOUNT IS THE ESTIMATED DAMAGE TO THE VALUE OF THE STRUCTURE FOR THE 5 MONTHS REMAINING IN THE YEAR.			
20958	BICE, TRUSTEE, FAY E	2018	3.76	Abatement
Reason:	THE CITY PURCHASED THIS PROPERTY ON SEPTEMBER 4, 2018. THE PROPERTY BECAME EXEMPT FROM TAXES FOR 4 MONTHS OF THE YEAR.			
8008150	MAXSON, BEVERLY OR CAROLYN	2018	80.28	Abatement
Reason:	MOBILE HOME BURNED IN FEBRUARY OF 2018.			
64382	819 CORP	2018	241.84	Abatement
Reason:	THE CITY PURCHASED THIS PROPERTY ON MAY 7, 2018. IT IS EXEMPT FROM TAXES FOR 8/12 OF THE YEAR.			
23313	COTTIER, WILMA	2018	251.30	Abatement
Reason:	THE CITY PURCHASED THIS PROPERTY ON MAY 26, 2018. IT IS EXEMPT FROM TAXES FOR 7/12 OF THE YEAR.			
33049	PEFFER, ROSARIO S	2018	371.84	Abatement
Reason:	PROPERTY OWNER APPLIED TIMELY FOR THE OWNER OCCUPIED CLASSIFICATION AND QUALIFIES, BUT THROUGH A FAULT OF THE COUNTY SOFTWARE, THE PROPERTY WAS CLASSED NON-OWNER OCCUPIED. THE SOFTWARE PROCESS HAS BEEN CORRECTED. THE ABATEMENT CHANGES THE TAX TO EQUAL AN OWNER OCCUPIED CLASSIFICATION.			
Total for Rapid City, City of:			12,264.90	

# Application for Abatement and/or Refund of Property Taxes

## Board of County Commissioner's of Pennington County, South Dakota

Tax Year (payable following year) 2018 Parcel# 52191 Phone# \_\_\_\_\_  
 First Name American Legion Last Name \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Street Address \_\_\_\_\_ City Rapid City State \_\_\_\_\_ Email Address \_\_\_\_\_

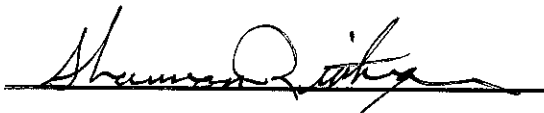
**Application for an abatement/refund of taxes is being presented due to the following reason (s):**

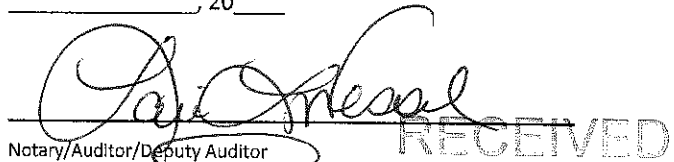
<input type="checkbox"/>	An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in extension of the tax, to the injury of the complainant. SDCL 10-18-1 (1)
<input type="checkbox"/>	Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment. SDCL 10-18-1 (2)
<input checked="" type="checkbox"/>	The property is exempt from taxes. SDCL 10-18-1 (3)
<input type="checkbox"/>	The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
<input type="checkbox"/>	Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
<input type="checkbox"/>	The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
<input type="checkbox"/>	A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4) Date and Time of Loss: _____
<input type="checkbox"/>	Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
<input type="checkbox"/>	Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
<input type="checkbox"/>	Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to a temporary duty assignment for the military. SDCL 10-18-2 (9)
<input type="checkbox"/>	Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
<input type="checkbox"/>	Other/Comments: The American Legion appealed their 2017 assessment to the Office of Hearing Examiners. The appeal was heard through circuit court and finally the state supreme court. The decision from the supreme court was received in the fall of 2018. This abatement will make the 2018 assessment exempt from property tax and in line with the supreme court decision.

(No tax may be abated on any real property which has been sold for taxes, while the tax certificate is outstanding. Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

\*I hereby apply for an abatement/refund of property taxes for the above reason (s)

\*Subscribed and sworn to, before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_



  
 Notary/Auditor/Deputy Auditor

RECEIVED

\*Date Received by Pennington County: \_\_\_\_\_

\*Date Received by Auditor's Office: JAN 08 2010

Received By: \_\_\_\_\_

Received By: \_\_\_\_\_  
 PENNINGTON CO. AUDITOR  
 Auditor/Deputy Auditor

\*\*Total Valuation: \$418,340

\*\*Valuation Abated: \$418,340

City Approval (if applicable) Tax District 4D RC City Name Rapid City

The contents of the within petition, having been before the governing body of the above named municipality, and having been considered by same, the undersigned hereby certifies that  
 \_\_\_\_\_ FAVORABLE \_\_\_\_\_ UNFAVORABLE action was taken thereon at its meeting the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Town Clerk/City Finance Officer

Applicant must contact the municipality for date and time this abatement/refund request will be considered.

# Application for Abatement and/or Refund of Property Taxes

Board of County Commissioner's of Pennington County, South Dakota

Tax Year (payable following year) 2018 Parcel# 54632 Phone# \_\_\_\_\_  
 First Name Thomas Last Name Grasslie Zip Code 57701  
 Street Address 4818 Enchanted Pines City Rapid City State SD Email Address \_\_\_\_\_

**Application for an abatement/refund of taxes is being presented due to the following reason (s):**

<input type="checkbox"/>	An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in extension of the tax, to the injury of the complainant. SDCL 10-18-1 (1)
<input type="checkbox"/>	Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment. SDCL 10-18-1 (2)
<input type="checkbox"/>	The property is exempt from taxes. SDCL 10-18-1 (3)
<input type="checkbox"/>	The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
<input type="checkbox"/>	Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
<input type="checkbox"/>	The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
<input checked="" type="checkbox"/>	A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4) Date and Time of Loss: _____
<input type="checkbox"/>	Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
<input type="checkbox"/>	Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
<input type="checkbox"/>	Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to a temporary duty assignment for the military. SDCL 10-18-2 (9)
<input type="checkbox"/>	Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
<input type="checkbox"/>	Other/Comments: House burned as is being gutted for remodel. Fire was July 29, 2018. Abatement amount is the estimated damage to the value of the structure for the 5 months remaining in the year.

(No tax may be abated on any real property which has been sold for taxes, while the tax certificate is outstanding. Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

\*I hereby apply for an abatement/refund of property taxes for the above reason (s)

\*Subscribed and sworn to, before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

*Shannon R. [Signature]*

*[Signature]*  
 Notary/Auditor/Deputy Auditor

RECEIVED

\*Date Received by Pennington County: \_\_\_\_\_

\*Date Received by Auditor's Office: JAN 08 2019

Received By: \_\_\_\_\_

Received By: \_\_\_\_\_  
 PENNINGTON CO. AUDITOR  
 Auditor/Deputy Auditor

\*\*Total Valuation: \$633,395

\*\*Valuation Abated: \$195,548

City Approval (if applicable) \_\_\_\_\_

Tax District 4D RC

City Name Rapid City

The contents of the within petition, having been before the governing body of the above named municipality, and having been considered by same, the undersigned hereby certifies that

\_\_\_\_\_ FAVORABLE \_\_\_\_\_ UNFAVORABLE action was taken thereon at its meeting the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Town Clerk/City Finance Officer

Applicant must contact the municipality for date and time this abatement/refund request will be considered.

# Application for Abatement and/or Refund of Property Taxes

## Board of County Commissioner's of Pennington County, South Dakota

Tax Year (payable following year) 2018 Parcel# 20958 Phone# \_\_\_\_\_  
 First Name City of Rapid City Last Name \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Email Address \_\_\_\_\_

**Application for an abatement/refund of taxes is being presented due to the following reason (s):**

<input type="checkbox"/>	An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in extension of the tax, to the injury of the complainant. SDCL 10-18-1 (1)
<input type="checkbox"/>	Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment. SDCL 10-18-1 (2)
<input checked="" type="checkbox"/>	The property is exempt from taxes. SDCL 10-18-1 (3)
<input type="checkbox"/>	The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
<input type="checkbox"/>	Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
<input type="checkbox"/>	The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
<input type="checkbox"/>	A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4) Date and Time of Loss: _____
<input type="checkbox"/>	Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
<input type="checkbox"/>	Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
<input type="checkbox"/>	Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to a temporary duty assignment for the military. SDCL 10-18-2 (9)
<input type="checkbox"/>	Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
<input type="checkbox"/>	Other/Comments: The city purchased this property on September 4, 2018. The property became exempt from taxes for 4 months of the year.

(No tax may be abated on any real property which has been sold for taxes, while the tax certificate is outstanding. Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

\*I hereby apply for an abatement/refund of property taxes for the above reason (s)

\*Subscribed and sworn to, before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

*Shannon R. [Signature]*

*[Signature]*  
Notary/Auditor/Deputy Auditor

RECEIVED

\*Date Received by Pennington County: \_\_\_\_\_

\*Date Received by Auditor's Office: \_\_\_\_\_

Received By: \_\_\_\_\_

Received By: \_\_\_\_\_

\*\*Total Valuation: \$531

\*\*Valuation Abated: \$177

PENNINGTON CO. AUDITOR

City Approval (if applicable) \_\_\_\_\_ Tax District 4D RC City Name Rapid City

The contents of the within petition, having been before the governing body of the above named municipality, and having been considered by same, the undersigned hereby certifies that \_\_\_\_\_ FAVORABLE \_\_\_\_\_ UNFAVORABLE action was taken thereon at its meeting the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Town Clerk/City Finance Officer

Applicant must contact the municipality for date and time this abatement/refund request will be considered.



# Application for Abatement and/or Refund of Property Taxes

Board of County Commissioner's of Pennington County, South Dakota

Tax Year (payable following year) 2018 Parcel# 64382 Phone# \_\_\_\_\_  
 First Name City of Rapid City Last Name \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Email Address \_\_\_\_\_

**Application for an abatement/refund of taxes is being presented due to the following reason (s):**

<input type="checkbox"/>	An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in extension of the tax, to the injury of the complainant. SDCL 10-18-1 (1)
<input type="checkbox"/>	Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment. SDCL 10-18-1 (2)
<input checked="" type="checkbox"/>	The property is exempt from taxes. SDCL 10-18-1 (3)
<input type="checkbox"/>	The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
<input type="checkbox"/>	Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
<input type="checkbox"/>	The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
<input type="checkbox"/>	A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4) Date and Time of Loss: _____
<input type="checkbox"/>	Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
<input type="checkbox"/>	Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
<input type="checkbox"/>	Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to a temporary duty assignment for the military. SDCL 10-18-2 (9)
<input type="checkbox"/>	Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
<input type="checkbox"/>	Other/Comments: The city purchased this property on May 7, 2018. It is exempt from taxes for 8/12 of the year.

(No tax may be abated on any real property which has been sold for taxes, while the tax certificate is outstanding. Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

\*I hereby apply for an abatement/refund of property taxes for the above reason (s)

\*Subscribed and sworn to, before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

*Shannon Ritchie*  
 \_\_\_\_\_

*Lori Wesol*  
 \_\_\_\_\_  
 Notary/Auditor/Deputy Auditor

RECEIVED

\*Date Received by Pennington County: \_\_\_\_\_

\*Date Received by Auditor's Office: JAN 08 2019

Received By: \_\_\_\_\_

Received By: \_\_\_\_\_

\*\*Total Valuation: \$18,497

\*\*Valuation Abated: \$12,331

Auditor/Deputy Auditor **PENNINGTON CO. AUDITOR**

City Approval (if applicable) \_\_\_\_\_

Tax District 4D RC

City Name Rapid City

The contents of the within petition, having been before the governing body of the above named municipality, and having been considered by same, the undersigned hereby certifies that

\_\_\_\_\_ FAVORABLE \_\_\_\_\_ UNFAVORABLE action was taken thereon at its meeting the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Town Clerk/City Finance Officer \_\_\_\_\_

Applicant must contact the municipality for date and time this abatement/refund request will be considered.

# Application for Abatement and/or Refund of Property Taxes

## Board of County Commissioner's of Pennington County, South Dakota

Tax Year (payable following year) 2018 Parcel# 23313 Phone# \_\_\_\_\_  
 First Name City of Rapid City Last Name \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Email Address \_\_\_\_\_

**Application for an abatement/refund of taxes is being presented due to the following reason (s):**

<input type="checkbox"/>	An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in extension of the tax, to the injury of the complainant. SDCL 10-18-1 (1)
<input type="checkbox"/>	Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment. SDCL 10-18-1 (2)
<input checked="" type="checkbox"/>	The property is exempt from taxes. SDCL 10-18-1 (3)
<input type="checkbox"/>	The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
<input type="checkbox"/>	Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
<input type="checkbox"/>	The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
<input type="checkbox"/>	A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4) Date and Time of Loss: _____
<input type="checkbox"/>	Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
<input type="checkbox"/>	Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
<input type="checkbox"/>	Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to a temporary duty assignment for the military. SDCL 10-18-2 (9)
<input type="checkbox"/>	Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
Other/Comments: The city purchased this property on May 26, 2018. It is exempt from taxes for 7/12 of the year.	

(No tax may be abated on any real property which has been sold for taxes, while the tax certificate is outstanding. Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

\*I hereby apply for an abatement/refund of property taxes for the above reason (s)

*Shannon S. Kirby*

\*Subscribed and sworn to, before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

*Levi Weasel*  
Notary/Auditor/Deputy Auditor

**RECEIVED**

\*Date Received by Pennington County: \_\_\_\_\_

\*Date Received by Auditor's Office: JAN 08 2018

Received By: \_\_\_\_\_

Received By: \_\_\_\_\_

\*\*Total Valuation: \$27,081

AUDITOR/DEPUTY AUDITOR  
PENNINGTON CO. AUDITOR

\*\*Valuation Abated: \$15,797

City Approval (if applicable) \_\_\_\_\_ Tax District 4D RC City Name Rapid City

The contents of the within petition, having been before the governing body of the above named municipality, and having been considered by same, the undersigned hereby certifies that \_\_\_\_\_ FAVORABLE \_\_\_\_\_ UNFAVORABLE action was taken thereon at its meeting the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Town Clerk/City Finance Officer

Applicant must contact the municipality for date and time this abatement/refund request will be considered.



# Application for Abatement and/or Refund of Property Taxes

## Board of County Commissioner's of Pennington County, South Dakota

Tax Year (payable following year) 2018 Parcel# 33049 Phone# \_\_\_\_\_  
 First Name Rosario Last Name Peffer Zip Code 57702  
 Street Address 2802 Nugget Gulch City Rapid City State SD Email Address \_\_\_\_\_

**Application for an abatement/refund of taxes is being presented due to the following reason (s):**

<input checked="" type="checkbox"/>	An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in extension of the tax, to the injury of the complainant. SDCL 10-18-1 (1)
<input type="checkbox"/>	Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment. SDCL 10-18-1 (2)
<input type="checkbox"/>	The property is exempt from taxes. SDCL 10-18-1 (3)
<input type="checkbox"/>	The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
<input type="checkbox"/>	Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
<input type="checkbox"/>	The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
<input type="checkbox"/>	A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4) Date and Time of Loss: _____
<input type="checkbox"/>	Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
<input type="checkbox"/>	Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
<input type="checkbox"/>	Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to a temporary duty assignment for the military. SDCL 10-18-2 (9)
<input type="checkbox"/>	Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
<input type="checkbox"/>	Other/Comments: Property owner applied timely for the owner occupied classification and qualifies, but through a fault of the county tax software, the property was classed non-owner occupied. The software process has been corrected. The abatement changes the tax to equal an owner occupied classification.

(No tax may be abated on any real property which has been sold for taxes, while the tax certificate is outstanding. Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

\*I hereby apply for an abatement/refund of property taxes for the above reason (s)

\*Subscribed and sworn to, before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

*Manson D. King*  
 \_\_\_\_\_  
 Notary/Auditor/Deputy Auditor

*Qui Vesal*  
 \_\_\_\_\_  
 Notary/Auditor/Deputy Auditor

RECEIVED

\*Date Received by Pennington County: \_\_\_\_\_

\*Date Received by Auditor's Office: JAN 08 2019

Received By: \_\_\_\_\_

Received By: \_\_\_\_\_  
 Auditor/Deputy Auditor

\*\*Total Valuation: \$102,041

\*\*Valuation Abated: \$18,959

City Approval (if applicable) \_\_\_\_\_

Tax District 4D RC

City Name Rapid City

The contents of the within petition, having been before the governing body of the above named municipality, and having been considered by same, the undersigned hereby certifies that

\_\_\_\_\_ FAVORABLE \_\_\_\_\_ UNFAVORABLE action was taken thereon at its meeting the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
 Town Clerk/City Finance Officer

Applicant must contact the municipality for date and time this abatement/refund request will be considered.