



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

February 26, 2019

City of Rapid City
Attn: Heidi Weaver
300 6th Street
Rapid City, SD 57701

Dear Heidi:

Enclosed is an abatement from a taxpayer. Please schedule the abatement for consideration by the Rapid City Council as soon as possible.

You may want to advise the applicant 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

Application for Abatement and/or Refund of Property Taxes

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

Tax Year (payable following year) 2016-2018 Parcel# 54748 Phone# 605-574-1109
First Name Martin Last Name Digler Zip Code 57702
Street Address 6406 City Rapid City State SD Email Address Martin_stephanie_digler@yahoo.com

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

- 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)
- 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)
- The property is exempt from taxes. SDCL 10-18-1 (3)
- 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)
- Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
- 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)
- A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4)
- Date and Time of Loss: _____
- Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
- 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)
- 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)
- 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: When we build our house, we can't remember receiving any form to register our home own occupancy. My wife spoke with a representative from equalization office during the time of assessment who did not anything about registering our home. Owner occupy and why. In addition, we listed as owner on Pence.org as owner and the only address is this address, we've received assessment notice every year to this address, nobody to us to change this.

(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____

[Signature]

*Date Received by Pennington County: _____

Received By: _____

**Total Valuation: _____

**Valuation Abated: _____

Notary/Auditor/Deputy Auditor

*Date Received by Auditor's Office: _____

Received By: [Signature]

Auditor/Deputy Auditor

RECEIVED

FEB 11 2010

PENNINGTON CO. AUDITOR

City Approval (if applicable) _____

Tax District _____

City Name _____

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.

I am applying for abatement/refund for the following reasons:

1. During the process of building our home and moving in, we can't remember receiving a form from the Equalization's office asking us to register our home as owner occupied.
2. There was a gentleman that came to our home to do the assessment for the property value and for tax purposes. We were not there when he came. After that, my wife received a message on her phone from the Equalization office about the need to appraise our home for taxation, that person never mentioned owner occupied or non-owner occupied and why this is important.
3. On pennco.org, we are listed as owners for this property, the address listed is the only address that has been used by the Equalization office to send us assessment notices for paying our tax. This is our only residence. Furthermore, the same address used to mail our tax owed is the same address of the property.
4. We didn't know the definitions of owner occupied or non-owner occupied until a few weeks ago.
5. When I spoke with Mr. Rittberger about this, he told me his office is not responsible to tell home/property owners what owner occupied or non-owner occupied is or what it means and all they are responsible to do is put the form in the mail. He said it is the property's owner responsibility to know the law. The law is not protecting the taxpaying citizens in giving them proper education and transparency within registering properties owner-occupied and non-owner occupied.
6. We feel like there is no clear communication and transparency to the taxpaying citizen when it comes to owner occupied and non-owner occupied issues. We would like abatement for what we have paid since 2016 till now and that a reform of clear communication and transparency of this issue be put in place for all property tax payers. If mailing addresses are the same as the property address, these property owners should be contacted by phone call. When contacting property owners in the future and discussing what is finished in their home, education of what owner-occupied and non-owner occupied, as well as benefits of registering your principle residence, and how to register the property as owner-occupied should occur.

Weaver Heidi

From: Wessel Lori
Sent: Wednesday, February 27, 2019 2:59 PM
To: Weaver Heidi
Subject: FW: Difference of OO

See Shannon's response below.

Lori Wessel
Deputy Auditor

From: Rittberger Shannon
Sent: Wednesday, February 27, 2019 2:22 PM
To: Wessel Lori <loriw@pennco.org>
Subject: RE: Difference of OO

Approximately, \$4,398 tax difference for all 3 years.

Shannon Rittberger
Pennington County Director of Equalization

From: Wessel Lori
Sent: Wednesday, February 27, 2019 1:45 PM
To: Rittberger Shannon <shannonr@pennco.org>
Subject: Difference of OO

The City of RC called and wanted to know the amount of tax that would be abated if they granted Digler's abatement. As a taxpayer submitting the application, I didn't run it through the system because he gave us no value... would you know how much taxes/value would be the difference?

Lori
Lori L Wessel
Deputy Auditor
Pennington County Administration Bldg
130 Kansas City Street Suite 230
PO Box 6160
Rapid City SD 57709
Phone: (605) 721-5584
Fax: (605) 394-6840
loriw@pennco.org



Pennington County Equalization Office

130 Kansas City Street, Suite 220 • Rapid City, SD 57701

(605) 394-2175

www.pennco.org • doe@co.pennington.sd.us

Pennington County Commission

February 25, 2019

Commissioners,

SDCL10-13-40 details the criteria for an owner occupied classification. This statute requires the property owner to submit an application by the March 15th deadline to qualify. Mr. Digler submitted an application on January 30, 2019, so the property is classed owner occupied for the 2019 assessment.

Both the assessment notice and tax bills that have been sent to the Diglers have indicated the non-owner occupied classification, for all 3 years of 2016, 2017, and 2018. The owners did not appeal their assessment classification for any of those years. The assessment notice has a statement alerting the property owner to the classification and suggesting a contact to our office if the property should be classed owner occupied. In addition, public service announcements have been made through the *Rapid City Journal* and KOTA TV reminding property owners to check the owner occupied classification of their property.

A mailing address that is the same as a property address is not proof of an owner occupied residence. Life situations often necessitate that a principle residence be a different property than a mailing address. Regardless, the law requires the submittal of an application.

The only exception in state law (SDCL10-13-40.4) to the owner occupied application deadline is for a "...person who is on temporary duty assignment for the military which causes the person to fail to comply with the application deadline..." Mr. Digler has not provided information regarding a military assignment.

The reasons cited by state statutes for granting an abatement do not allow the commission to grant an abatement in this situation.

Sincerely,


Shannon Rittberger
Pennington County Director of Equalization