



Office of the Pennington County Auditor

Cindy Mohler, Auditor

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

March 19, 2019

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

Dear Heidi:

Enclosed is an abatement from the Department of Equalization. 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) 2018 Parcel# 21419 Phone# _____
 First Name Kari Last Name Gabrielson-Jagozinski Zip Code 57702
 Street Address 3110 Wonderland City Rapid City State SD Email Address _____

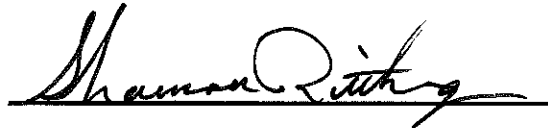
Application for an abatement/refund of taxes is being presented due to the following reason (s):

<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: <small>Property owned by Kari and Joseph was classed as owner occupied. After Joseph's death, a deed terminating joint tenancy was recorded. The deed appears to be a change in ownership and prompts removal of the owner occupied classification. A letter was mailed to Kari asking if the property should be owner occupied, with no response. It has been determined later that there was no real ownership change and that the property should have remained classed as owner occupied.</small>

(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.)

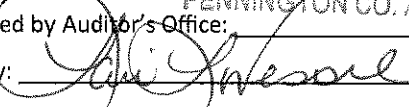
I hereby apply for an abatement/refund of property taxes for the above reason (s)

*Subscribed and sworn to, before me on this _____ day of _____, 20____



RECEIVED
MAR 11 2017

*Date Received by Pennington County: _____

Notary/Auditor/Deputy Auditor
PENNINGTON CO. AUDITOR
 *Date Received by Auditor's Office: _____
 Received By: 
 Auditor/Deputy Auditor

Received By: _____

**Total Valuation: \$190,010

**Valuation Abated: \$35,893

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.

03/19/2019

** FINAL **

PENNINGTON COUNTY
 ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS
 RECOMMENDED FOR APPROVAL AS OF 03/19/2019

rptAbateMENTSRefundsAction

** FINAL **

Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
21419	GABRIELSON, KARI	2018	703.96	Abatement
Reason:	PROPERTY OWNED BY KARI AND JOSEPH WAS CLASSED AS OWNER OCCUPIED. AFTER JOSEPH'S DEATH, A DEED TERMINATING JOINT TENANCY WAS RECORDED. THE DEED APPEARS TO BE A CHANGE IN OWNERSHIP AND PROMPTS REMOVAL OF THE OWNER OCCUPIED CLASSIFICATION. A LETTER WAS MAILED TO KARI ASKING IF THE PROPERTY SHOULD BE OWNER OCCUPIED, WITH NO RESPONSE. IT HAS BEEN DETERMINED LATER THAT THERE WAS NO REAL OWNERSHIP CHANGE AND THAT THE PROPERTY SHOULD HAVE REMAINED CLASSED AS OWNER OCCUPIED.			
Total for Rapid City, City of:			703.96	