



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

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February 14, 2020

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

Dear Heidi:

Enclosed are abatements from the Director 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 abatements 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

Enclosures

**PENNINGTON COUNTY**  
 ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS  
 RECOMMENDED FOR APPROVAL AS OF 02/14/2020

**Civil District: Rapid City, City of**

<b>Tax ID</b>	<b>Owner Name</b>	<b>Year</b>	<b>Amount</b>	<b>Type</b>
67512	YOUNG, SCOTT	2019	1,220.86	Abatement
Reason: THIS HOUSE BURNED ON 11-23-18. AN ABATEMENT WAS RECENTLY APPROVED IN ERROR FOR ONLY 1 MONTH OF THE YEAR. THE ABATEMENT SHOULD BE FOR THE ENTIRE YEAR OF 2019 TAXES PAID IN 2020. THIS COMPLETES THE FULL ABATEMENT.				
37480	BLACK HILLS FED CREDIT UNION	2019	2,241.22	Abatement
Reason: PROPERTY WAS PURCHASED BY THE CATHOLIC CHURCH ON MARCH 25, 2019 TO BE USED FOR CHURCH OFFICES.				
37481	BLACK HILLS FED CREDIT UNION	2019	1,494.58	Abatement
Reason: PROPERTY WAS PURCHASED BY THE CATHOLIC CHURCH ON MARCH 25, 2019 TO BE USED FOR CHURCH OFFICES.				
34877	BLACK HILLS FED CREDIT UNION	2019	1,494.58	Abatement
Reason: PROPERTY WAS PURCHASED BY THE CATHOLIC CHURCH ON MARCH 25, 2019 TO BE USED FOR CHURCH OFFICES.				
37482	BLACK HILLS FED CREDIT UNION	2019	1,783.94	Abatement
Reason: PROPERTY WAS PURCHASED BY THE CATHOLIC CHURCH ON MARCH 25, 2019 TO BE USED FOR CHURCH OFFICES.				
<b>Total for Rapid City, City of:</b>			<b>8,235.18</b>	

# Application for Abatement and/or Refund of Property Taxes

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

Tax Year (payable following year) 2019 Parcel# 67512 Phone# \_\_\_\_\_  
 First Name Scott Last Name Young Zip Code 57701  
 Street Address 1211 Nowlin 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: This house burned on 11-23-18. An abatement was recently approved in error for only 1 month of the year. The abatement should be for the entire year of 2019, taxes paid in 2020. This completes the full abatement.

(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

FEB 14 2020

Shannon Quittner

Notary/Auditor/Deputy Auditor

PENNINGTON CO. AUDITOR

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

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

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

Received By: *Toni Fessenden*  
Auditor/Deputy Auditor

\*\*Total Valuation: \$60,534

\*\*Valuation Abated: \$56,550

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) 2019 Parcel# 37480 Phone# \_\_\_\_\_  
 First Name Diocese of Rapid City Last Name \_\_\_\_\_ Zip Code 57709  
 Street Address PO Box 678 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 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: <u>Property was purchased by the Catholic Church on March 25th, 2019 to be used for church offices.</u>	

(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 Dittus*  
 \_\_\_\_\_

Notary/Auditor/Deputy Auditor

RECEIVED  
FEB 11 2020

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

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

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

Received By: *Qui Messel*  
 Auditor/Deputy Auditor

\*\*Total Valuation: \$153,027

\*\*Valuation Abated: \$114,770

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) 2019 Parcel# 37481 Phone# \_\_\_\_\_  
 First Name Diocese of Rapid City Last Name \_\_\_\_\_ Zip Code 57709  
 Street Address PO Box 678 City Rapid City State SD Email Address \_\_\_\_\_

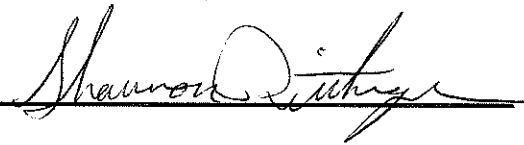
**Application for an abatement/refund of taxes is being presented due to the following reason (s):**

<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 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: Property was purchased by the Catholic Church on March 25th, 2019 to be used for church offices.	

(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**  
FEB 14 2019

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

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

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

Received By:   
Auditor/Deputy Auditor

\*\*Total Valuation: \$102,047  
\*\*Valuation Abated: \$76,535

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) 2019 Parcel# 34877 Phone# \_\_\_\_\_  
First Name Diocese of Rapid City Last Name \_\_\_\_\_ Zip Code 57709  
Street Address PO Box 678 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 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: Property was purchased by the Catholic Church on March 25th, 2019 to be used for church offices.

(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 Ritzky  
Notary/Auditor/Deputy Auditor

RECEIVED

FEB 11 2021

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

\*Date Received by Auditor's Office: PENNINGTON CO. AUDITOR

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

Received By: Paul Wessell

\*\*Total Valuation: \$102,047

Auditor/Deputy Auditor

\*\*Valuation Abated: \$76,535

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) 2019 Parcel# 37482 Phone# \_\_\_\_\_  
First Name Diocese of Rapid City Last Name \_\_\_\_\_ Zip Code 57709  
Street Address PO Box 678 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 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: <u>Property was purchased by the Catholic Church on March 25th, 2019 to be used for church offices.</u>

(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 D. Kelly  
Notary/Auditor/Deputy Auditor

RECEIVED

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

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

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

Received By: Paul J. Wesol  
Auditor/Deputy Auditor

\*\*Total Valuation: \$121,804

\*\*Valuation Abated: \$91,353

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.