



Office of the Pennington County Auditor

Cindy Mohler, Auditor

Lori Wessel, Deputy Auditor

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February 7, 2022

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

Dear Heidi:

Enclosed is an abatement from the Director 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 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

Application for Abatement and/or Refund of Property Taxes

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

Tax Year (payable following year) 2021 Parcel# 65172 Phone# _____
 First Name Jeff Last Name Buck Zip Code 57703
 Street Address 4521 Duckhorn 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 submitted a timely application for an owner occupied classification. It was rejected on the basis of not owning the property on the assessment date. However, his deed was recorded after the assessment, but he purchased the property and moved in prior.

(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 07 2022

Notary/Auditor/Deputy Auditor

 PENNINGTON CO., AUDITOR

*Date Received by Pennington County: _____

*Date Received by Auditor's Office: _____

Received By: _____

Received By:

 Auditor/Deputy Auditor

**Total Valuation: \$276,111

**Valuation Abated: \$49,710

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.

PENNINGTON COUNTY
ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS
RECOMMENDED FOR APPROVAL AS OF 02/07/2022

Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
65172	MANION, MICHAEL P <i>Jeff Buck</i>	2021	946.78	Abatement
Reason: PROPERTY OWNER SUBMITTED A TIMELY APPLICATION FOR AN OWNER OCCUPIED CLASSIFICATION. IT WAS REJECTED ON THE BASIS OF NOT OWNING THE PROPERTY ON THE ASSESSMENT DATE. HOWEVER, HIS DEED WAS RECORDED AFTER THE ASSESSMENT, BUT HE PURCHASED PROPERTY AND MOVED IN PRIOR.				
Total for Rapid City, City of:			946.78	