



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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May 20, 2022

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

Dear Heidi:

Enclosed is an abatement from the Rural America Initiatives. Please schedule the abatement for consideration by the Rapid City Council as soon as possible. Rural America Initiatives wants to be notified of the time and date it will be scheduled at the Rapid City Council meeting. Their phone and email address is on the attached paperwork.

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 05/23/2022

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

<b>Tax ID</b>	<b>Owner Name</b>	<b>Year</b>	<b>Amount</b>	<b>Type</b>
68003	RURAL AMERICA INITIATIVES	2019	88,625.66	Both
Reason: SEE ABATEMENT APPLICATION COMMENTS BOX				
68003	RURAL AMERICA INITIATIVES	2020	119,288.90	Both
Reason: SEE ABATEMENT APPLICATION COMMENTS BOX				
68003	RURAL AMERICA INITIATIVES	2021	118,178.20	Both
Reason: SEE ABATEMENT APPLICATION COMMENTS BOX				

**Total for Rapid City, City of: 326,092.76**

# 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# 68003 Phone# \_\_\_\_\_  
 First Name Rural American Initiatives Last Name \_\_\_\_\_ Zip Code 57703  
 Street Address 2112 South Valley Drive 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: <small>Rural American Initiatives is an exempt entity and has used this property for their exempt purpose. RAI was granted its appeal of taxation and tax exempt status on April 12, 2022 for FY 2022 by the County Board due to the County's failure to properly notify RAI of taxes assessed from 2017 to 2022. The Board directed RAI to file abatement applications for the previous years as the proper procedure for FY 2019-2021. A copy of that appeal request is attached for the Board's review. Also attached to this application as an excerpt is the Pennington County Board of Equalization Meeting Minutes approving RAI tax exempt status.</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 19<sup>th</sup> day of May, 2022

BRITNEY BAUSCH  
Seal  
Notary Public  
South Dakota

*Bruce Long*  
\_\_\_\_\_  
Notary/Auditor/Deputy Auditor

*[Signature]*  
\_\_\_\_\_  
Notary/Auditor/Deputy Auditor

**RECEIVED**

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

\*Date Received by Auditor's Office: MAY 10 2022

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

Received By: *[Signature]*  
\_\_\_\_\_  
AUDITOR/DEPUTY AUDITOR

\*\*Total Valuation: \$4,434,608

\*\*Valuation Abated: \$4,434,608

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

Tax District 4D RC VS

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) 2020 Parcel# 68003 Phone# \_\_\_\_\_  
 First Name Rural American Initiatives Last Name \_\_\_\_\_ Zip Code 57703  
 Street Address 2112 South Valley Drive City Rapid City State SD Email Address \_\_\_\_\_

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*Diane Jay K*  
 \_\_\_\_\_  
 Notary/Auditor/Deputy Auditor

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

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

\*\*Total Valuation: \$6,007,701

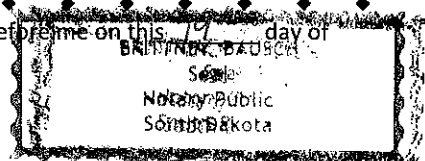
\*\*Valuation Abated: \$6,007,701

\*Subscribed and sworn to, before me on this 17 day of May, 2022

*Bob*  
 \_\_\_\_\_  
 Notary/Auditor/Deputy Auditor

\*Date Received by Auditor's Office: MAY 19 2022

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



RECEIVED

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

Tax District 4D RC VS

City Name Rapid City

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 Town Clerk/City Finance Officer

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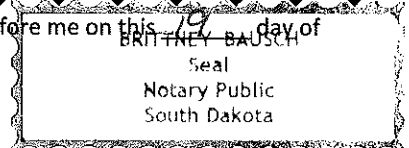
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\*Subscribed and sworn to, before me on this 19 day of May, 2022



Bruce Tony Jr  
 \_\_\_\_\_  
 Notary/Auditor/Deputy Auditor

**RECEIVED**  
 MAY 10 2022  
 Received By: [Signature]  
 Auditor/Deputy Auditor

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

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

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

\*\*Total Valuation: \$6,076,000

\*\*Valuation Abated: \$6,076,000

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

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