

RURAL AMERICA INITIATIVES

2112 s Valley Drive

Rapid City SD 57703

Phone: 605-341-3339 Fax: 605-341-2314

E-mail: blongfox1956@gmail.com

<http://ruralamericainitiatives.org>

March 14, 2022

Application for Tax Exempt Status Cover Sheet

Pennington County Director of Equalization

Pennington County Board of Equalization

P.O. Box 6160

Rapid City, SD 57709

March 7, 2022

Dear Pennington County Board of Equalization,

Attached to this cover letter, please find Rural America Initiatives application for tax exempt status. We respectfully request that you take this application into consideration and grant Rural America Initiative tax exempt status for tax years 2019, 2020, 2021, and 2022.

Respectfully,

Bruce Long Fox,

Executive Director, Rural America Initiatives

APPLICATION FOR PROPERTY TAX EXEMPT STATUS (SDCL 10-4-15)

APPLICATION MUST BE FILED WITH DIRECTOR OF EQUALIZATION BY NOVEMBER 1 FOR CONSIDERATION DURING COUNTY BOARD OF EQUALIZATION THE FOLLOWING YEAR

STATE OF SOUTH DAKOTA)
COUNTY OF Pennington)

Assessed in the name of: Rural America Initiatives
Mailing Address: 2112 s Valley drive, Rapid City, SD 57703

Phone No. (605) 391-2976

Parcel Number 68003

We, the undersigned hereby make application for (full) (partial) property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

- Legal description of property (Use separate application form for each legal description)
Johnsonson Ranch Subdivision lot B
- Exemption is claimed under: (check one and give appropriate IRS tax exemption number and attachment of such)
 - SDCL 10-4-9 Religious Exemption
 - SDCL 10-4-9.1 Charitable Exemption - Federal 501(c)(3) exemption number 46-0390273
 - SDCL 10-4-9.2 Benevolent Exemption
 - Federal 501(c)(3) exemption number _____ Federal 501(c)(10) exemption number _____
 - Federal 501(c)(7) exemption number _____ Federal 501(c)(19) exemption number _____
 - SDCL 10-4-9.3 Non-profit Health Care - Federal 501(c)(3) exemption number _____
 - SDCL 10-4-13 Education Exemption - Accredited by _____
 - SDCL 10-4-9.4 Congregate housing * - Federal 501(c)(3) exemption number _____
 - * Congregate housing applications must also include a statement listing health care services provided and method used to satisfy the balanced nutrition program
 - SDCL 5-14-23 Local Industrial Development Corporation
 - Multi-tenant Business Incubator - Federal 501(c)(3) exemption number _____
 - Federal 501(c)(4) exemption number _____ Federal 501(c)(6) exemption number _____
 - Other (Give appropriate code cite) _____

3. Date of organization or incorporation 2/24/1986

4. Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)
01/15/2018

5. Specific uses of the property (exempt use as well as any nonexempt use)

Head Start educational center funded by the United States Department of Health and Human Services Administration for Children and Families

6. What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose? 100%

7. Itemize any income generated from this property

None

BRITNEY BAUSCH
Seal
Notary Public
South Dakota

8. Estimate of value of real property involved in this application:

Land _____

Structures \$6,076,000

Amount of Insurance \$7,810,000

Exp 8/16/2027

Dave Jorgensen
Signature / Title

Subscribed and sworn to before me this 25th day of Feb 2022

Bob
(Notary Public)(Auditor)

RETURN ALL THREE COPIES TO THE DIRECTOR OF EQUALIZATION BY NOVEMBER 1

REPORT OF INVESTIGATION

(To be made by Director of Equalization to County Board of Equalization)

I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 20____. Based on the investigation it is my recommendation that this property be declared (EXEMPT), (TAXABLE) (____ % TAXABLE) exempt effective November first, following action by the county board of equalization.

(Director of Equalization)

(Date)

ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be (EXEMPT), (TAXABLE), (____ % EXEMPT) for the tax year 20____.

County Auditor

Date

APPEAL PROCESS: Appeal from your County Board may be taken to the State Office of Hearing Examiners. Such written notice must be filed with the Chief Hearing Examiner, 210 E. Fourth, Pierre, South Dakota, 57501, no later than the third Friday in May (postmarked by deadline is considered timely). Appeals to the Circuit Court may be taken from the county board or the Office of Hearing Examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the Office of Hearing Examiner. However, you may appeal the decision of the Office of Hearings Examiner to circuit court.

Pennington County Treasurer
PO Box 6160
Rapid City, SD 57709-6160

Notice of Taxes Due-
Pennington County Treasurer

RURAL AMERICA INITIATIVES
919 MAIN ST
STE 112
RAPID CITY, SD 57701-2441

Please review your legal description listed on the other side for accuracy. Be sure it is the property on which you wish to pay. Payments are apportioned out as received. No refunds will be given on ID# or legal descriptions paid in error.

If the last day of April or October falls on a Saturday or a Sunday, the tax payment is due and payable on the last working day of that month. Drop box for payments is located inside the south main entrance vestibule of the Administration Building located at 130 Kansas City Street. The vestibule doors will remain unlocked during the months of April and October until midnight MST/MDST the last day of each of those months only.

When you provide a check as payment, you authorize us to make a one-time electronic fund transfer from your account. Funds may be withdrawn from your account the same day we receive your payment. You will not receive your check back from your financial institution. Enclose a self-addressed stamped envelope for a discrete receipt. For inquires please call (605) 394-2163 or pay online at www.pennco.org

Not all mortgage companies pay Special Assessments. Contact your mortgage holder to determine if you are responsible for the payment of the Special Assessment(s) to avoid interest and/or penalties. The City forwards unpaid Assessments to the County for collection against your property throughout the year and interest accrues monthly.

If you are over 70 and would like information on the Homestead, the 65 or Disabled Assessment Freeze or monthly payments of taxes: call the Treasurer's Office.

If you have questions or concerns regarding your tax notice please call the following number:

Tax Payments please call the Treasurer - (605) 394-2163

Levy inquiries please call the Auditor - (605) 394-2153

Assessments/Values please call the Director of Equalization - (605) 394-2175

Please detach and return this stub with your CHANGE of address information

If you would prefer your tax bill and assessment notices emailed to you, please provide your current email in the area below. You will no longer receive a mailed copy. Complete the below stub ONLY if previous information has changed. Always submit your stubs with your payment.

Complete the stub below ONLY if previous information provided has changed. Always submit your stubs with your payment.

Name: _____
Address: _____
City: _____ ST: _____ Zip: _____
Phone: _____
Email: _____

Name: _____
Address: _____
City: _____ ST: _____ Zip: _____
Phone: _____
Email: _____

Notice of Taxes Due - Pennington County Treasurer

Tax ID Number: 68003 Tax Year: 2021 Taxes Payable 2022 Total Amt Due: 121,072.76
In:

Parcel Address: 2112 S VALLEY DR

Tax District: 4/D-RC-VS--

PIN Number: 38 09 101 003

Acres: 8.860

Legal Description of Property (For Taxing Purpose Only): JOHNSON RANCH SUBD; LOT B

Taxing District	Total Levy	Other: 6,076,000	
		Tax \$	*Opt Out \$
Rapid City School District - (605) 394-4026	11.216	68,148.42	0.00
West Dakota Water District - (605) 381-0493	0.023	139.75	0.00
Rapid City, City of - (605) 394-4143	3.119	18,951.04	0.00
Rapid Valley Sanitary Dist - (605) 393-2069	0.404	2,454.70	0.00
COUNTY - (605) 394-2153	4.637	28,174.41	0.00
FAIRGROUNDS - (605) 394-2171	0.051	309.88	0.00

* Indicates a local decision to opt out of the tax limitation

Rapid City Storm Water Assessment (605) 394-4154 2,894.56

2-18-22 TS

\$361,958.10

Cert-fund

Penalties and interest will be added to taxes not paid by the appropriate due date. Detach appropriate coupon and submit with your payment. For a discrete return receipt enclose a self-addressed stamped envelope. DO NOT PROVIDE YOUR EMAIL ADDRESS IF YOU PREFER TO RECEIVE YOUR TAX NOTICE VIA MAIL.

Pay online at www.pennco.org

1st Payment - Due by April 29 2022

Amount Due: 61,983.66	
Tax ID No.: 68003	Tax Year: 2021

See other side for important information

2nd Payment - Due by October 31 2022

Amount Due: 59,089.10	
Tax ID No.: 68003	Tax Year: 2021

See other side for important information

PENNINGTON COUNTY
REAL ESTATE TAX RECEIPT
 THIS RECEIPT NOT VALID UNTIL CHECK CLEARS BANK

Owner RURAL AMERICA INITIATIVES
 919 MAIN ST STE 112
 RAPID CITY, SD 57701-2441

Date 02/18/2022

Tax ID 68003
 Tax District 4/D--RC-VS--
 Acres 8.86
 Legal Descr LOT B

Location JOHNSON RANCH SUBD

<u>Year</u>	<u>Receipt No</u>	<u>Type</u>	<u>Taxable Value</u>	<u>Tax Levy</u>	<u>Total Tax</u>	<u>Misc</u>	<u>Interest</u>	<u>Tax Paid</u>	<u>Total Paid</u>
2021	21SP001814	Special	0	0.0000	2,894.56	0.00	0.00	2,894.56	2,894.56
2021	2100004065	NonAg	6,076,000	19.4500	118,178.20	0.00	0.00	118,178.20	Full 118,178.20

Remarks

PAID NOT A BAR

Tax	121,072.76
Interest	0.00
Advertising	0.00
Sales Cert Cost	0.00
Misc Costs	0.00
Sheriff Fee	0.00
TOTAL	121,072.76

RURAL AMERICA INITIATIVES

TS

Paid By

Pennington County
TREASURER
Rapid City, SD 57701
605-394-2163

THANK YOU, TINA S

Misc	240,885.34
Real Estate	121,072.76
Total	362,150.17
Check	362,150.17
Overpayment	192.07

2/18/2022

14:51:28

Trans #: 0000031

TILL # 07



RURAL AMERICA INITIATIVES

2112 s Valley Drive

Rapid City SD 57703

Phone: 605-341-3339 Fax: 605-341-2314

E-mail: blongfox1956@gmail.com

<http://ruralamericainitiatives.org>

March 14, 2022

Statement of Appeal of Property Taxes and Request for Approval of Tax Exempt Status Application

Pennington County Director of Equalization
Pennington County Board of Equalization
P.O. Box 6160
Rapid City, SD 57709

Re: Rural America Initiatives Application for Tax Exempt Status for 2019-2022; Appeal of 2019-2022 Property Taxes on Lot B of Johnson Ranch Subdivision as shown on the plat filed in Document No. A201707657 pursuant to SDCL 10-4-15.

Statement of the Appeal

Rural America Initiatives (hereinafter "RAI") is filing this request for approval of Tax Exempt Status for Tax years 2019-2022 and appeal of property taxes imposed on Lot B of Johnson Ranch Subdivision in the City of Rapid City, Pennington County, as shown on the plat filed in Document A201707657 for the reasons set forth herein, including failure to provide notice of property taxes under to SDCL § 10-11-16. We understand that the statute provides that we must appeal to the local board of equalization, however, pursuant to our discussion with Deb Grote at the Pennington County Equalization Office, we were advised that this appeal must come to the Pennington County Board of Equalization rather than the local board. RAI requests that this Application and Appeal be presented to the appropriate Board for consideration.

RAI is appealing the property tax assessed on its property at "Lot B of the Johnson Ranch Subdivision" for failure to be given proper notice of the taxes due on that property. Due to a clerical err within Pennington County, RAI tax notices were being sent to the incorrect address. Due to this error, RAI was not aware that property taxes were due on the property that they owned as a non-profit entity and was therefore unable to timely apply for a property tax exemption.

Finally, RAI has filed a conditional appeal of the 2022 increase in assessed value with the Local Board, which RAI requests to proceed on if RAI's request for approval of tax exempt status for 2022 is not granted.

Statement of the Facts

RAI is Rapid City's longest operating private, non-profit 501(c)3 community organization governed by a Board of Native American citizens dedicated to serving the Rapid City Community. It was founded in 1986 to partner with at-risk and low-income Native American families to strengthen the development of healthy, sober, self-sufficient lifestyles. RAI works with some of the most challenged and at-risk families in Rapid City. Our focus is to provide life skills to break the crippling cycle of poverty that many families endure. We

accomplish this through educational programs such as our Early Head Start and Head Start programs that provide educational services to children in the Rapid City community.

On June 15, 2017, RAI purchased Lot B of the Johnson Ranch Subdivision for Warranty Deed dated June 15, 2017, Document A201707934; June 15, 2017, Document A201707934; and Warranty Deed dated June 15, 2017, Document No. A201707935. *See Attachments 1, 2, and 3.* Additionally, the South Dakota Secretary of State annual report from 2017 lists RAI address as 628 ½ 6th St. Suit 201. *See Attachment 4.* In January of 2019, RAI changed its address to 2112 S. Valley Drive, and filed a forwarding of address with the post office and that change of address was correctly reflected on the 2019 South Dakota Secretary of State Annual Report. *See Attachment 5.* RAI's address is also correctly published on the South Dakota Secretary of State website as well as on the Pennington County Department of Equalization website. *See Attachment 6 and 7.*

Although RAI took the proper steps to record its address on the deeds and with the Secretary of State, as evidenced by the attachments to this document, RAI never received notice that property taxes were being assessed on the property at issue for tax years 2018, 2019, 2020, or 2021. Those notices were being sent to an incorrect address, that we had not been located at since 2016. *See Attachment 8.* On February 16, 2022, RAI was informed through an email from its banker, that the property was listed in a publication for tax redemption. RAI contacted the Pennington County Treasurer's Office and obtained a copy of the property tax notice sent to RAI. *Attachment 8.* As previously stated, the address that those notices were sent to is not the address listed and recorded on the warranty deeds and mortgage, nor was it RAI's address when RAI purchased the property in 2017. The property tax notice dated to RAI February 24, 2022, still has RAI at the incorrect address. *Attachment 9.* Once RAI was informed of the taxes owed, acting in my capacity as the Executive Director, I immediately went to the Pennington County Treasurer's Office and the Treasurer's Office provided me with a copy of the tax notice issued. I promptly paid the taxes on February 18, 2022. *See Attachment 10.* RAI could not risk a third party purchasing the tax certificate and charging a higher rate of taxes to gain the property back.

SDCL § 10-11-20 provides that before an assessment raises property taxes on an individual or agent's property, the local board of equalization must provide proper notice by personal service to the agent, or by leaving a copy at their residence. RAI never received proper notice by personal service through its agent, place of business, or the agent's residence in 2018, 2019, 2020, or 2022.

Further SDCL §10-3-31 places an affirmative duty on the Director of Equalization to examine conveyance documents. Likewise SDCL §10-3-32 places an obligation on the register of deeds to transmit "the certified list of transfers of real estate", and a duty on the county director of equalization to "check the assessment rolls of real estate for that year" and to "revise the assessment rolls so that the real estate is assessed to the true owner as shown by the list of transfers."

SDCL §10-11-3 and 10-11-6 both include obligations to send notice of the addition of properties to the assessment rolls and to ensure such notices are "properly addressed." RAI's efforts to communicate with the Pennington County Office of Equalization personnel to find out why the Tax notices were not addressed to RAI at the addresses listed on the Deeds filed

or listed on the South Dakota Secretary of State website did not produce any explanation of how the wrong address was used for RAI – whether that originated in the Office of Equalization, the Register of Deeds Office, or the Treasurer’s Office. What is clear is that RAI was never notified of the tax assessments imposed in 2019, 2020, and 2021, including the significant increases in the assessment value imposed in 2019-2020.

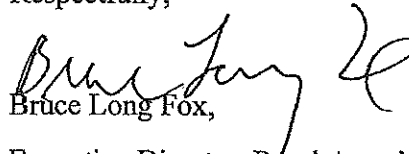
Rural America Initiatives has filed an application for tax exempt status as provided under SDCL § 10-4-15. **See Attachment 11.** Additionally, we have been informed by the Pennington County Equalization office that RAI would only be able to appeal the taxes imposed for 2022. The taxes imposed of \$240,885.34 for 2019 and 2020 and \$121,072.76 for a total of \$361,958.10 resulted in a significant loss for RAI and have impaired our ability to effectively serve the community.

As set forth in the facts above and evidenced by the attachments to this document, the error was not on part of RAI. The tax notices were being sent to the incorrect address, and but for that error, RAI would have been aware that we owed taxes on the property and would have timely filed for an exemption from taxation.

CONCLUSION

Rural American Initiatives respectfully requests that the Board grant RAI exempt status for Lot B of the Johnson Ranch Subdivision, and not assess the taxes for 2019, 2020, 2021, and 2022, based on the failure to provide proper notice of tax assessment, which denied RAI the opportunity to timely apply for exemption. It is our position that this was an error by the County. On behalf of the Rural America Initiatives, I respectfully ask that you rule favorably on this request and this application for exemption.

Respectfully,



Bruce Long Fox,

Executive Director, Rural America Initiatives

ATTACHMENTS

1. Redemption Mortgage
2. Warranty Deed
3. Warranty Deed
4. 2017 Annual Report
5. 2019 Annual Report
6. Business entity search from Secretary of State website
7. Commercial Property listing from Pennington County Equalization website

8. Notice of Taxes Due
9. Notice of Taxes Due 2022
10. Redemption Receipt
11. Application for Property Tax Exempt Status

Attachment 1

Redemption Mortgage



\$30.00

Pgs: 3

A201707936

June 19, 2017 8:18 AM

Deanna M. Mayer
Pennington County, SD

Prepared by:
Richard E. Huffman
DEMERSSEMAN JENSEN
TELLINGHUISEN & HUFFMAN, LLP
516 5th Street, P.O. Box 1820
Rapid City SD 57709-1820
(605) 342-2814

****RETURN TO****
1ST AMERICAN
FA 128762

ONE HUNDRED EIGHTY DAY REDEMPTION MORTGAGE

This One Hundred Eighty Day Redemption Mortgage is made on the date below June 15, 2017 by RURAL AMERICA INITIATIVES, 628 ½ Sixth St. Suite 201, Rapid City, South Dakota 57701 as Mortgagor and YASMEEN DREAM, LLC; a South Dakota limited liability company, 520 Kansas City Street Suite 1, Rapid City, South Dakota 57701, as Mortgagee, (hereinafter referred to as "Lender").

Mortgagor does hereby mortgage to Mortgagee the following described property particularly described as follows:

LOT B OF JOHNSON RANCH SUBDIVISION, RAPID CITY, PENNINGTON COUNTY, SOUTH DAKOTA as shown on the plat filed as Document No.A201707657

including all buildings and improvements now or hereafter thereon as security for the payment to Mortgagee of the principal sum of Two Hundred Forty Five Thousand Dollars (\$245,000) as evidenced by and in accordance with a certain Mortgage Note dated June 15, 2017 for said principal sum, plus interest from date at the rate of (.86%) per annum on the unpaid balance, due June 15, 2018.

THE PARTIES AGREE THAT THE PROVISIONS OF THE ONE HUNDRED EIGHTY DAY REDEMPTION MORTGAGE ACT GOVERN THIS MORTGAGE.

Mortgagor covenants and agrees as follows:

1. It will promptly pay the principal of and interest on the indebtedness evidenced by said Mortgage Notes at the time and in the manner therein provided.

2. It will pay all taxes and assessments that may be levied upon the premises before the same shall become delinquent.

3. In case of default in payment of the principal sum of money or any part thereof or interest thereon, at the time specified for payment thereof, or in the case of nonpayment of any taxes, assessments or insurance as required, or of the breach of any covenant or agreement contained in the Mortgage and Mortgage Note, then the total debt, principal and interest, shall at the option of the holders of this Mortgage immediately become due and payable upon thirty (30) days notice to Mortgagor, and this Mortgage may be foreclosed under the provisions of SDCL 21-49, or by action, advertisement as provided by statute, or rules of practice relating thereto, and this paragraph shall be deemed as authorizing and constituting a power of sale as mentioned in said statutes or rules, and any acts amendatory thereof.

4. In case of foreclosure, the holders of this Mortgage may recover reasonable attorney's fees and actual disbursements necessarily incurred.

5. In case of foreclosure, the holders of this Mortgage is authorized to appoint a receiver to take possession of the mortgaged premises, if the premises are abandoned, or to have a receiver appointed by the Circuit Court for sufficient proof being established therefor.

6. In case of foreclosure and during the period of redemption, Mortgagor hereby assigns all of its right and interest to the rental, profits or other income of the mortgaged premises.

7. In case of foreclosure, Mortgagor shall pay to the holders of this Mortgage the difference between the net proceeds of sale and the total debt adjudged due, if said proceeds are less than the total debt due.

8. In case of foreclosure by action, the holder of the certificate of sale may apply to the court for a reduction of the redemption period to sixty (60) days from the date of the recording of the certificate of sale, if the property has been abandoned by Mortgagor and Mortgagor has been provided notice, by United States mail, registered or certified, return receipt requested, addressed to the last known address of the Mortgagor.

9. Mortgagor warrants that it is the owner in fee simple of the said mortgaged premises and that the same are free and clear of all encumbrances.

10. Mortgagor waives notice of the exercise of any option granted Mortgagee herein or in said Mortgage Note, and waives and relinquishes all rights of homestead in the premises.



IN WITNESS WHEREOF, the parties have hereunto set their hands on the day and year first above written.

MORTGAGOR:

RURAL AMERICA INITIATIVES

(Handwritten signature)

By: Carolasie Marshall-Coon

Its: Chair Person RAT

State of South Dakota)
) ss.
County of Pennington.)

ON THIS DAY, June 15th, 2017, before me, the undersigned officer, personally appeared Carolasia Marshall-Coon as Chairperson of RURAL AMERICAN INITIATIVES, a South Dakota Non Profit Corporation known to me to be the persons whose name is subscribed to the within instrument and acknowledged to me that he executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

(Handwritten signature)

(SEAL)

Notary Public
My Comm. Expires: _____



My Commission Expires
April 1, 2022

Attachment 2

Warranty Deed



A201707934
June 19, 2017 8:18 AM
Donna M. Meyer
Pennington County, SD

Transfer Fee: \$530.50



Prepared by:
Richard E. Huffman
DEMERSSEMAN JENSEN
TELLINGHUISEN & HUFFMAN, LLP
516 5th Street, P.O. Box 1820
Rapid City SD 57709-1820
(605) 342-2814

****RETURN TO****
IST AMERICAN
FA 128762

WARRANTY DEED

YASMEEN DREAM, LLC, Grantor, of 520 Kansas City Street, Suite 1, Rapid City, South Dakota 57701, in consideration of One Dollar (\$1.00) and other good and valuable consideration, grants, warrants and conveys to **RURAL AMERICA INITIATIVES**, a South Dakota nonprofit corporation, of 628 1/2 Sixth Street, Suite 201, Rapid City, South Dakota 57701, an undivided 50% interest of Grantor's interest in the following described real estate in Pennington County, South Dakota:

Lot B of Johnson Ranch Subdivision in the City of Rapid City, Pennington County, as shown on the plat filed in Document No. A201707657.

Dated this 15th day of June 2017.

Hani Shafai, Managing Member of
Yasmeen Dream, LLC

State of South Dakota)
) ss.
County of Pennington)

ON THIS DAY, June 15, 2017, before me, the undersigned officer, personally appeared Hani Shafai, who acknowledged himself to be the managing member of Yasmeen Dream, LLC, and that he, as such managing member of Yasmeen Dream, LLC, being authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing his name as managing member of Yasmeen Dream, LLC,

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

(SEAL)



My Commission Expires
April 1, 2022

Notary Public
My Comm. Expires: _____

Attachment 3

Warranty Deed



\$30.00

Pgs: 1

A201707935

June 19, 2017 8:18 AM

Donna M. Mayer
Pennington County, SD

Transfer Fee: \$495.00



Prepared by:
Richard E. Huffman
DEMERSSEMAN JENSEN
TELLINGHUISEN & HUFFMAN, LLP
516 5th Street, P.O. Box 1820
Rapid City SD 57709-1820
(605) 342-2814

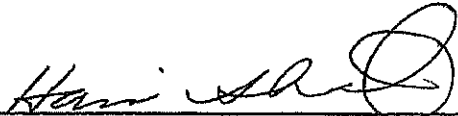
****RETURN TO****
1ST AMERICAN
FA 128762

WARRANTY DEED

YASMEEN DREAM, LLC, Grantor, of 520 Kansas City Street, Suite 1, Rapid City, South Dakota 57701, in consideration of One Dollar (\$1.00) and other good and valuable consideration, grants, warrants and conveys to **RURAL AMERICA INITIATIVES**, a South Dakota nonprofit corporation, of 628 ½ Sixth Street, Rapid City, South Dakota 57701, all of Grantor's interest in the following described real estate in Pennington County, South Dakota:

Lot B of Johnson Ranch Subdivision in the City of Rapid City, Pennington County, as shown on the plat filed in Document No. A201707657.

Dated this 15th day of June 2017.



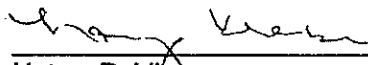
Hani Shafai, Managing Member of
Yasmeen Dream, LLC

State of South Dakota)
) ss.
County of Pennington)

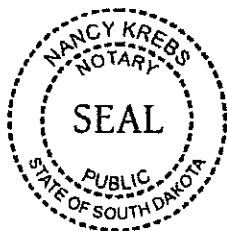
ON THIS DAY, June 15, 2017, before me, the undersigned officer, personally appeared Hani Shafai, who acknowledged himself to be the managing member of Yasmeen Dream, LLC, and that he, as such managing member of Yasmeen Dream, LLC, being authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing his name as managing member of Yasmeen Dream, LLC,

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

(SEAL)



Notary Public
My Comm. Expires: _____



My Commission Expires
April 1, 2022

Attachment 4

2017 Annual Report



530274540

2017
FILING YEAR
South Dakota State Capitol
500 E. Capitol Ave
Pierre, SD 57501
(605) 773-3537

ANNUAL REPORT
Domestic Nonprofit Corporation
SDCL 47-27-6, 59-11-24

Filing Fee: \$10

Please Type or Print Clearly in Ink
Please submit one Original and one Photocopy
Make payable to the SECRETARY OF STATE

1. Business ID and Name:

NS008247
BUSINESS ID

RURAL AMERICA INITIATIVES
BUSINESS NAME

2. The jurisdiction under whose law it is formed SOUTH DAKOTA

3. The address of the principal executive office (business address):

SUITE 201
628 1/2 SIXTH ST
RAPID CITY, SO 57701

4. The South Dakota Registered Agent's Name:

South Dakota law permits the registered agent to be either a (a) noncommercial registered agent, (b) a commercial registered agent, or (c) an office holder.

(a) The South Dakota Noncommercial Registered Agent's name

BRUCE W LONG FOX
628 1/2 SIXTH ST SUITE 201
RAPID CITY, SD 57701

5. The names and addresses of its principal officers and directors (governors).

Name	Address
CAROL MARSHALL-COON	3405 LELAND LANE, RAPID CITY SD , SD, 57702
JACQUIE ARPAN	2004 MAPLE ST, RAPID CITY, SD, 57701
SHARON NO HEART	23698 STRATO RIM DRIVE, RAPID CITY, SD, 57702
vacant vacant	Rapid City,SD 57701

6. A beneficial owner (Optional) is a person who has or in some manner controls an equity security. Please consult an attorney for legal advice if you have any questions concerning this entry. Any question under this heading is considered a request for legal advice and the secretary of state's office is, by statute, not permitted, to provide legal advice.

No person may execute this report knowing it is false in any material respect. Any violation may be subject to a criminal penalty (SDCL 22-39-36).

B0022-0996 01/17/2017 11:43AM Rec'd by SD SOS



01/17/2017

Dated

bwlf@qwestoffice.net

Email (Optional)

Bruce W. Long Fox

Signature of an Authorized Person

Bruce W. Long Fox

Printed Name

B0022-0997 01/17/2017 11:43AM Rec'd by SD SOS

Attachment 5

2019 Annual Report



530810805

B0102-5902 06/20/2019 1:31PM Rec'd by SD SOS

ANNUAL REPORT

Secretary of State
500 E. Capitol Ave
Pierre, SD 57501-5070
(605) 773-4845

Domestic Nonprofit Corporation
SDCL 47-24-6, 59-11-24

Filing Fee: \$10
SOC (Agent) Fee: \$10

Total Fee: \$20

2019
FILING YEAR

Please Type or Print Clearly in Ink
Please submit one Original
Make payable to the SECRETARY OF STATE

1. Business ID and Name:

NS008247
BUSINESS ID

RURAL AMERICA INITIATIVES
BUSINESS NAME

2. The jurisdiction under whose law it is formed **SOUTH DAKOTA**

3. The address of the principal executive office (business address):

Actual Street Address

**2112 S. VALLEY DRIVE
RAPID CITY, SD 57703**

Mailing Address

**2112 S. VALLEY DRIVE
RAPID CITY, SD 57703**

4. The South Dakota Registered Agent's Name:

South Dakota law permits the registered agent to be either (a) a noncommercial registered agent, (b) a commercial registered agent, or (c) an office holder.

(a) The South Dakota Noncommercial Registered Agent's name

Name **Bruce Long Fox**

Actual Street Address in this State

**2112 S VALLEY DRIVE
RAPID CITY, SD 57703**

Mailing Address in this State

**2112 S VALLEY DRIVE
RAPID CITY, SD 57703**

5. The names and addresses of its principal officers.

Title	Name	Address
Vice President	Larry Prairie Chicken	Rapid City, SD 57701
President	CAROL MARSHALL-COON	3405 LELAND LANE, RAPID CITY SD , SD, 57702
Secretary	JACQUIE ARPAN	2004 MAPLE ST, RAPID CITY, SD, 57701
Treasurer	SHARON NO HEART	23698 STRATO RIM DRIVE, RAPID CITY, SD, 57702

6. The names and addresses of its directors (governors).

Name	Address
Mary Pechota	1721 Mesa Drive, Rapid City, SD 57702
DENICE MURPHY	23572 BURGESS ROAD, RAPID CITY, SD, 57702
CHARLES D ROBERTSON	3618 REDER ST, RAPID CITY, SD, 57702

7. Beneficial Owners (optional): A beneficial owner is a person who has or in some manner controls an equity security. Please consult an attorney for legal advice if you have any questions concerning this entry. Any question under this heading is considered a request for legal advice and the secretary of state's office is, by statute, not permitted, to provide legal advice.



No person may execute this report knowing it is false in any material respect. Any violation may be subject to a civil and/or criminal penalty (SDCL 47-1A-129; 22-39-36).

06/20/2019

Dated

Email (Optional)

BRUCE LONG FOX

Signature of an Authorized Person

BRUCE LONG FOX

Printed Name

B0102-5903 06/20/2019 1:31PM Rec'd by SD SOS

Attachment 6

Business Entity Search from Secretary of State Website



OFFICE OF THE SECRETARY OF STATE
STEVEN J. BARNETT, SECRETARY OF STATE
JASON LUTZ, DEPUTY SECRETARY OF STATE

Filing Information

Name: **RURAL AMERICA INITIATIVES**

General Information

SOS Business ID: NS008247
Filing Type: Nonprofit Corporation - Domestic
02/25/1986
Status: Good Standing
Duration Term: Perpetual

Registered Agent Address

BRUCE LONG FOX
2112 S VALLEY DRIVE
RAPID CITY, SD 57703

Principal Address

2112 S. VALLEY DRIVE
RAPID CITY, SD 57703

The following document(s) was/were filed in this office on the date(s) indicated below:

<u>Date Filed</u>	<u>Filing Description</u>	<u>Image #</u>
01/26/2022	2022 Annual Report	B0207-4656
01/22/2021	2021 Annual Report	B0166-7114
02/04/2020	2020 Annual Report	B0129-1368
06/21/2019	Application for Reinstatement	B0101-6248
06/20/2019	2019 Annual Report	B0102-5902
06/16/2019	Dissolution/Revocation - Administrative	B0102-2318
01/17/2018	2018 Annual Report	B0050-1640
01/17/2017	2017 Annual Report	B0022-0996
02/12/2016	2016 Annual Report	
01/20/2015	2015 Annual Report	
01/20/2015	2015 Annual Report	
12/18/2013	2014 Annual Report	
02/06/2013	2013 Annual Report	
02/01/2012	2012 Annual Report	
04/04/2011	2011 Annual Report	
03/22/2010	2010 Annual Report	
02/27/2009	2009 Annual Report	
03/21/2008	2008 Annual Report	
03/23/2007	2007 Annual Report	

3/4/2022 2:47:10 PM

Filing Information

Name: **RURAL AMERICA INITIATIVES**

03/17/2006 2006 Annual Report
02/01/2005 2005 Annual Report
02/02/2004 2004 Annual Report
02/04/2002 2002 Annual Report
03/29/1999 1999 Annual Report
02/27/1996 1996 Annual Report
02/03/1993 1993 Annual Report
06/10/1992 Statement of Change
03/02/1987 Common Amendment
02/25/1986 Initial Filing

NS008247

Attachment 7

Commercial Property Listing from Pennington County Equalization Website

RURAL AMERICA INITIATIVES

	C	D	E	F	G	H	I	J
	OWNER	ADDRESS	CITY	STATE	ZIP	PROPERTY ADDRESS		
5233	PETE LIEN & SONS INC	PO BOX 440	RAPID CITY	SD	57709-0440	3120 CREEK DR		
5234	WESTERN WIRELESS	3650 131ST AVE SE STE 400	BELLEVUE	WA	98006-1395	3305 S VALLEY DR		
5235	WESTERN WIRELESS	3650 131ST AVE SE STE 400	BELLEVUE	WA	98006-1395	3305 S VALLEY DR		
5236	RURAL AMERICA INITIATIVES	2112 S VALLEY DRIVE	RAPID CITY	SD	57703	2112 S VALLEY DR		
5237	ABBOTT HOUSE INC	PO BOX 700	MITCHELL	SD	57301-0700	2003 PROVIDER BLVD		
5238	LORD OF LIFE LUTHERAN CHURCH ELCA	2000 LANCER DR	RAPID CITY	SD	57703-4705	2000 LANCER DR		

Attachment 8

Notice of Taxes Due

Pennington County Treasurer
PO Box 6160
Rapid City, SD 57709-6160

Notice of Taxes Due-
Pennington County Treasurer

RURAL AMERICA INITIATIVES
919 MAIN ST
STE 112
RAPID CITY, SD 57701-2441

Please review your legal description listed on the other side for accuracy. Be sure it is the property on which you wish to pay. Payments are apportioned out as received. No refunds will be given on ID# or legal descriptions paid in error.

If the last day of April or October falls on a Saturday or a Sunday, the tax payment is due and payable on the last working day of that month. Drop box for payments is located inside the south main entrance vestibule of the Administration Building located at 130 Kansas City Street. The vestibule doors will remain unlocked during the months of April and October until midnight MST/MDST the last day of each of those months only.

When you provide a check as payment, you authorize us to make a one-time electronic fund transfer from your account. Funds may be withdrawn from your account the same day we receive your payment. You will not receive your check back from your financial institution. Enclose a self-addressed stamped envelope for a discrete receipt. For inquiries please call (605) 394-2163 or pay online at www.pennco.org

Not all mortgage companies pay Special Assessments. Contact your mortgage holder to determine if you are responsible for the payment of the Special Assessment(s) to avoid interest and/or penalties. The City forwards unpaid Assessments to the County for collection against your property throughout the year and interest accrues monthly.

If you are over 70 and would like information on the Homestead, the 65 or Disabled Assessment Freeze or monthly payments of taxes: call the Treasurer's Office.

If you have questions or concerns regarding your tax notice please call the following number:

Tax Payments please call the Treasurer - (605) 394-2163

Levy inquiries please call the Auditor - (605) 394-2153

Assessments/Values please call the Director of Equalization - (605) 394-2175

Please detach and return this stub with your CHANGE of address information

If you would prefer your tax bill and assessment notices emailed to you, please provide your current email in the area below. You will no longer receive a mailed copy. Complete the below stub ONLY if previous information has changed. Always submit your stubs with your payment.

Complete the stub below ONLY if previous information provided has changed. Always submit your stubs with your payment.

Name: _____
Address: _____
City: _____ ST: _____ Zip: _____
Phone: _____
Email: _____

Name: _____
Address: _____
City: _____ ST: _____ Zip: _____
Phone: _____
Email: _____

Attachment 9

Notice of Taxes Due 2022

Pennington County Real Estate Assessment Notice

Year: 2022 Notice Date: February 24, 2022

Pennington County Director of Equalization
130 Kansas City Street, Suite 220
Rapid City SD 57701-2818

RURAL AMERICA INITIATIVES
919 MAIN ST
STE 112
RAPID CITY SD 57701-2441

Assessor's Notice to Property Owners
THIS IS NOT A TAX BILL

This is a copy of the property assessed in your name. Complaint on your assessment may be made to your local township or municipal board of equalization by filing a written notice of appeal with the clerk of the local board of equalization no later than the Thursday preceding the third Monday in March (3/17), postmarked by deadline is considered timely. The local board of equalization meets on the third Monday in March (3/21), and is in session for five days. From the decision of your local board, you may appeal to your county board by filing a written notice of appeal with the county auditor on or before the first Tuesday in April (4/5), postmarked by deadline is considered timely. County board of equalization meets on the second Tuesday in April (4/12), and shall remain in session no longer than 3 weeks after the second Tuesday in April. Appeal from your county board may be taken to the state office of hearing examiners. Such written notice must be filed with the Chief Hearing Examiner, Foss Building, 523 East Capitol, Pierre SD, no later than the third Friday in May (5/20), postmarked by deadline is considered timely. Appeals to the circuit court may be taken from the county board or the office of hearing examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the office of hearing examiners. However, you may appeal the decision of the office of hearing examiners to circuit court.

The Director of Equalization provides comparable sale information on the RapidMap website and will provide additional information supporting the assessment upon request. Please include a phone number in all written responses. Important: If this is your principal residence, please review this notice to verify that your property is classed as owner occupied before the March 15th deadline.

All assessment and sale information is available online at the Pennington County Website www.pennco.org under Property Search and RapidMap GIS.

Shannon Rittberger, C.A.A.
Director of Equalization
(605) 394-2175

If you would prefer to receive your tax notices and assessments via email instead of mailing, provide your email address below. It will be your responsibility to update this information as it changes. DO NOT PROVIDE YOUR EMAIL ADDRESS IF YOU WISH TO RECEIVE YOUR TAX/ASSESSMENT NOTICE BY MAIL.

Parcel ID # 68003

Check for Change of Address

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

EMAIL Address: _____

If you provide us your email address, you are giving us permission to send your future assessment and tax notices via email

Attachment 10

Redemption Receipt



Pennington County Treasurer's Office

www.pennco.org - Janet Saylor, Treasurer

Pennington County Administration Building - 130 Kansas City St, Ste 250
 Rapid City, SD 57701 - Phone: (605) 394-2163

REDEMPTION RECEIPT

Redemption Receipt Number 29283

Date Paid 02/18/2022

Received of RURAL AMERICAN INITIATIVE, \$240885.34 Dollars in full for redemption from the sale of taxes, on the following described real estate, for the delinquent taxes for the year(s) shown below.

Legal Description LOT B JOHNSON RANCH SUBD

	Tax Year	Date	Payment	Misc Costs	Redemption Interest	Total
Sold	2018	12/16/2019	164.67	0.00	10.76	175.43
Subsequent Tax	2018	12/16/2019	17,868.02	0.00	1,167.54	19,035.56
Subsequent Tax	2019	04/07/2020	44,312.83	0.00	2,483.95	46,796.78
Subsequent Tax	2019	12/15/2020	45,055.88	0.00	1,592.39	46,648.27
Subsequent Tax	2019	12/15/2020	3,087.53	0.00	109.12	3,196.65
Subsequent Tax	2020	04/27/2021	59,644.45	0.00	1,455.98	61,100.43
Subsequent Tax	2020	04/27/2021	2,894.56	0.00	70.66	2,965.22
Subsequent Tax	2020	12/15/2021	60,643.02	0.00	323.98	60,967.00

REDEMPTION COSTS

TOTAL

\$0.00

Real Estate ID 68003

\$240,885.34

Certificate Number 190428

Received By TINA SUN

PENNINGTON COUNTY
REAL ESTATE TAX RECEIPT
 THIS RECEIPT NOT VALID UNTIL CHECK CLEARS BANK

Owner RURAL AMERICA INITIATIVES
 919 MAIN ST STE 112
 RAPID CITY, SD 57701-2441

Date 02/18/2022

Tax ID 68003
 Tax District 4/D--RC-VS--
 Acres 8.86
 Legal Descr LOT B

Location JOHNSON RANCH SUBD

<u>Year</u>	<u>Receipt No</u>	<u>Type</u>	<u>Taxable Value</u>	<u>Tax Levy</u>	<u>Total Tax</u>	<u>Misc</u>	<u>Interest</u>	<u>Tax Paid</u>	<u>Total Paid</u>
2021	21SP001814	Special	0	0.0000	2,894.56	0.00	0.00	2,894.56	2,894.56
2021	2100004065	NonAg	6,076,000	19.4500	118,178.20	0.00	0.00	118,178.20	Full 118,178.20

Remarks

PAID NOT A BAR

Tax	121,072.76
Interest	0.00
Advertising	0.00
Sales Cert Cost	0.00
Misc Costs	0.00
Sheriff Fee	0.00
TOTAL	121,072.76

RURAL AMERICA INITIATIVES

TS

Paid By

Notice of Taxes Due - Pennington County Treasurer

Tax ID Number: 68003 Tax Year: 2021 Taxes Payable 2022 Total Amt Due: 121,072.76

Parcel Address: 2112 S VALLEY DR

PIN Number: 38 09 101 003

In:

Tax District: 4/D--RC-VS--

Acres: 8.860

Legal Description of Property (For Taxing Purpose Only): JOHNSON RANCH SUBD; LOT B

Taxing District	Total Levy	Tax \$	Other: 6,076,000	
			*Opt Out \$	
Rapid City School District - (605) 394-4026	11.216	68,148.42	0.00	
West Dakota Water District - (605) 381-0493	0.023	139.75	0.00	
Rapid City, City of - (605) 394-4143	3.119	18,951.04	0.00	
Rapid Valley Sanitary Dist - (605) 393-2069	0.404	2,454.70	0.00	
COUNTY - (605) 394-2153	4.637	28,174.41	0.00	
FAIRGROUNDS - (605) 394-2171	0.051	309.88	0.00	

* Indicates a local decision to opt out of the tax limitation

Rapid City Storm Water Assessment (605) 394-4154 2,894.56

2-18-22 TS

\$ 361,958.10

Cert fund

Penalties and interest will be added to taxes not paid by the appropriate due date. Detach appropriate coupon and submit with your payment. For a discrete return receipt enclose a self-addressed stamped envelope. DO NOT PROVIDE YOUR EMAIL ADDRESS IF YOU PREFER TO RECEIVE YOUR TAX NOTICE VIA MAIL.

Pay online at www.pennco.org

1st Payment - Due by April 29 2022

Amount Due: 61,983.66	
Tax ID No.: 68003	Tax Year: 2021

See other side for important information

2nd Payment - Due by October 31 2022

Amount Due: 59,089.10	
Tax ID No.: 68003	Tax Year: 2021

See other side for important information

Fremington County
TREASURER
Rapid City, SD 57701
605-394-2163

THANK YOU, TINA S

Misc	240,885.34
Real Estate	121,072.76
Total	362,150.17
Check	362,150.17
Overpayment	192.07

2/18/2022

14:51:28

Trans #: 0000031

TILL # 07

Attachment 11

Application for Property Tax Exempt Status

APPLICATION FOR PROPERTY TAX EXEMPT STATUS (SDCL 10-4-15)

APPLICATION MUST BE FILED WITH DIRECTOR OF EQUALIZATION BY NOVEMBER 1 FOR CONSIDERATION DURING COUNTY BOARD OF EQUALIZATION THE FOLLOWING YEAR

STATE OF SOUTH DAKOTA)
COUNTY OF Pennington)

Assessed in the name of: Rural America Initiatives
Mailing Address: 2112 s Valley drive, Rapid City, SD 57703

Phone No. (605) 391-2976

Parcel Number 68003

We, the undersigned hereby make application for (full) (partial) property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

- Legal description of property (Use separate application form for each legal description)
Johnsonson Ranch Subdivision lot B
- Exemption is claimed under: (check one and give appropriate IRS tax exemption number and attachment of such)
 - SDCL 10-4-9 Religious Exemption
 - SDCL 10-4-9.1 Charitable Exemption - Federal 501(c)(3) exemption number 46-0390273
 - SDCL 10-4-9.2 Benevolent Exemption
 - Federal 501(c)(3) exemption number _____ Federal 501(c)(10) exemption number _____
 - Federal 501(c)(7) exemption number _____ Federal 501(c)(19) exemption number _____
 - SDCL 10-4-9.3 Non-profit Health Care - Federal 501(c)(3) exemption number _____
 - SDCL 10-4-13 Education Exemption - Accredited by _____
 - SDCL 10-4-9.4 Congregate housing * - Federal 501(c)(3) exemption number _____
 - * Congregate housing applications must also include a statement listing health care services provided and method used to satisfy the balanced nutrition program
 - SDCL 5-14-23 Local Industrial Development Corporation
 - Multi-tenant Business Incubator - Federal 501(c)(3) exemption number _____
 - Federal 501(c)(4) exemption number _____ Federal 501(c)(6) exemption number _____
 - Other (Give appropriate code cite) _____
- Date of organization or incorporation 2/24/1986
- Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)
01/15/2018
- Specific uses of the property (exempt use as well as any nonexempt use)
Head Start educational center funded by the United States Department of Health and Human Services Administration for Children and Families
- What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose? 100%
- Itemize any income generated from this property
None
- Estimate of value of real property involved in this application:
Land _____ Structures \$6,076,000 Amount of Insurance \$7,810,000

BRITNEY BAUSCH
Seal
Notary Public
South Dakota

Eva Blizilawa

Brian Toyte
Signature / Title

Subscribed and sworn to before me this 20th day of Feb 2022

RETURN ALL THREE COPIES TO THE DIRECTOR OF EQUALIZATION BY NOVEMBER 1 (Notary Public)(Auditor)

REPORT OF INVESTIGATION

(To be made by Director of Equalization to County Board of Equalization)
I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 20____. Based on the investigation it is my recommendation that this property be declared (EXEMPT), (TAXABLE) (____ % TAXABLE) exempt effective November first, following action by the county board of equalization.

(Director of Equalization) _____
(Date)

ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be (EXEMPT), (TAXABLE), (____ % EXEMPT) for the tax year 20____.

County Auditor Date _____
APPEAL PROCESS: Appeal from your County Board may be taken to the State Office of Hearing Examiners. Such written notice must be filed with the Chief Hearing Examiner, 210 E. Fourth, Pierre, South Dakota, 57501, no later than the third Friday in May (postmarked by deadline is considered timely). Appeals to the Circuit Court may be taken from the county board or the Office of Hearing Examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the Office of Hearing Examiner. However, you may appeal the decision of the Office of Hearings Examiner to circuit court.

Pennington County Real Estate Assessment Notice

Year: 2022

Notice Date: February 24, 2022

Pennington County Director of Equalization
130 Kansas City Street, Suite 220
Rapid City SD 57701-2818

2-24-2022

RURAL AMERICA INITIATIVES
919 MAIN ST
STE 112
RAPID CITY SD 57701-2441

Assessor's Notice to Property Owners
THIS IS NOT A TAX BILL

This is a copy of the property assessed in your name. Complaint on your assessment may be made to your local township or municipal board of equalization by filing a written notice of appeal with the clerk of the local board of equalization no later than the Thursday preceding the third Monday in March (3/17), postmarked by deadline is considered timely. The local board of equalization meets on the third Monday in March (3/21), and is in session for five days. From the decision of your local board, you may appeal to your county board by filing a written notice of appeal with the county auditor on or before the first Tuesday in April (4/5), postmarked by deadline is considered timely. County board of equalization meets on the second Tuesday in April (4/12), and shall remain in session no longer than 3 weeks after the second Tuesday in April. Appeal from your county board may be taken to the state office of hearing examiners. Such written notice must be filed with the Chief Hearing Examiner, Foss Building, 523 East Capitol, Pierre SD, no later than the third Friday in May (5/20), postmarked by deadline is considered timely. Appeals to the circuit court may be taken from the county board or the office of hearing examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the office of hearing examiners. However, you may appeal the decision of the office of hearing examiners to circuit court.

The Director of Equalization provides comparable sale information on the RapidMap website and will provide additional information supporting the assessment upon request. Please include a phone number in all written responses. Important: If this is your principal residence, please review this notice to verify that your property is classed as owner occupied before the March 15th deadline.

All assessment and sale information is available online at the Pennington County Website www.pennco.org under Property Search and RapidMap GIS.

Shannon Rittberger, C.A.A.
Director of Equalization
(605) 394-2175

If you would prefer to receive your tax notices and assessments via email instead of mailing, provide your email address below. It will be your responsibility to update this information as it changes. DO NOT PROVIDE YOUR EMAIL ADDRESS IF YOU WISH TO RECEIVE YOUR TAX/ASSESSMENT NOTICE BY MAIL.

Parcel ID # 68003

Name: _____

Check for
Change of
Address

Address: _____

City: _____ State: _____ Zip: _____

EMAIL Address: _____

If you provide us your email address, you are giving us permission to send your future assessment and tax notices via email

Pennington County Real Estate Assessment Notice

Year: 2022 Notice Date: February 24, 2022

Pin: 38 09 101 003 Tax ID: 68003 NOT OWNER OCCUPIED

2021 Value: 7,000,000 % Change: 4.07%

Situs Address: 2112 S VALLEY DR

LEGAL DESCRIPTION: JOHNSON RANCH SUBD; LOT B

Type of Property	Value Structure	Value Land	Value Totals
Agricultural			
Exemption			
Balance Assessed (Ag)			
Other	6,320,200	964,900	7,285,100
Owner Occupied			
Discretionary			
Balance Assessed	6,320,200	964,900	7,285,100

Acres 8.86

Municipality/Township RAPID CITY, CITY OF

School District RAPID CITY SCHOOL DISTRICT

IMPORTANT INFORMATION REGARDING OWNER OCCUPIED

Please check the Owner Occupied classification at the top of this page. If this property was your principal residence as of November 1st, it is important that this notice indicates OWNER OCCUPIED. The property may also be occupied by a parent of the owner or an adult child with a disability. Owner Occupied classification will result in a lower tax levy and lower property taxes. To apply for the owner occupied classification, please contact the Department of Equalization by March 15th or apply online at www.pennco.org/oo.

Other Tax Relief Programs

Property owned and occupied by a veteran (or the veteran's surviving spouse, who has not remarried) who is rated as permanently and totally disabled from a service-connected disability may be eligible for tax relief pursuant to SDCL 10-4-40 and SDCL 10-4-41.

A dwelling specifically designed for use by a paraplegic as a wheelchair home that is owned and occupied by a paraplegic veteran, a veteran with the loss or loss of use of both lower extremities, or the veteran's surviving spouse may be eligible for tax relief pursuant to SDCL 10-4-24.10.

A dwelling owned and occupied by a paraplegic or an individual with the loss or loss of use of both lower extremities may be eligible for tax relief pursuant to SDCL 10-4-24.11.

A property owned by a citizen who reached sixty-five years of age or who is disabled and meets low income criteria may be eligible for tax relief pursuant to chapter 10-6A.

32149; 20-33-327-007; OPEN HANDS OUTREACH, South Meadowwood Subd, Block 10, Lot 14

MOVED by LaCroix and seconded by Lasseter to approve the exempt statues for the following property. Vote: Unanimous.

68003/38-09-101-009; RURAL AMERICAN INITIATIVES, Lot B, Johnson Ranch Subd

The Board recessed until April 13, 2022 at 8:30 a.m.

APRIL 13, 2022

The Board of Equalization reconvened at 8:30 a.m. on April 13, 2022, with all Commissioners present: Gary Drewes, Deb Hadcock, Lloyd LaCroix, Travis Lasseter and Ron Rossknecht.

INDIVIDUAL APPOINTMENTS

58724; 72-03-227-004; DLUGOS, JOSEPH: MOVED by LaCroix and seconded by Rossknecht to sustain the Department of Equalizations Recommendation: Land 63,100; Structure 302,300; Total 365,400. Vote: The motion carried 3-2 with Hadcock and Lasseter voting no.

49971; 37-32-176-023; FREDERICK, ELIZABETH: MOVED by LaCroix and seconded by Hadcock to sustain the Department of Equalizations Recommendation: Land 60,000; Structure 538,200; Total 598,200. Vote: Unanimous.

MOVED by Hadcock and seconded by Lasseter to change the status on the following properties to Ag status. Vote: Unanimous

49183; 19-17-177-004; RAY, CHARLES & GWENDOLYN: Land 1,600

49182; 19-17-151-005; RAY, CHARLES & GWENDOLYN: Land 900

14499; 19-17-178-001; RAY, CHARLES & GWENDOLYN: Land 100

MOVED by Hadcock and seconded by LaCroix to sustain the Department of Equalizations Recommendations on the following properties FOR THF STONERIDGE DEVELOPMENT. Vote: Unanimous.

64155; 37-24-277-001; Land 1,343,600; Structure 3,194,600; Total 4,538,200

65156; 37-24-277-002; Structure 1,098,600; Total 1,098,600

65497; 37-24-276-008; Structure 604,600; Total 604,600.

65498; 37-24-254-001; Structure 2,690,300; Total 2,690,300.

59895; 37-24-253-002; Structure 507,900; Total 507,900.

59896; 37-24-253-001; Structure 549,700; Total 549,700.

59893; 37-24-252-001; Structure 523,600; Total 523,600.

64153; 37-24-251-010; Structure 556,000; Total 556,000.

64157; 37-24-230-003; Structure 617,700; Total 617,700.

54560; 39-19-476-010; ADAMS, DANIEL & GLENDA: MOVED by Hadcock and seconded by Lasseter to sustain the Department of Equalizations Recommendation: Land 34,300; Non-Ag Structure 31,600; Structure 298,000; Total 363,900; Vote: Unanimous.