



Office of the Pennington County Auditor

Cindy Mohler, Auditor

Lori Wessel, Deputy Auditor

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January 31, 2023

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

Dear Heidi:

Enclosed is an abatement from the property owner's son. Please schedule the abatement for consideration by the Rapid City Council as soon as possible.

You may want to advise the applicant when the abatement will be heard before the council.

Per SDCL 10-18-7, failure to return the signed original of the abatement document within thirty (30) days of receipt will be considered as concurrence of the application.

If you have any questions, please give me a call.

Sincerely,

Lori Wessel

Deputy Auditor

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) 2022 Parcel# 25713 Phone# 605-430 7805

First Name Thomas Last Name MOEN Zip Code 57702

Street Address 2703 Country Clubby Rapid City State S.Dak Email Address moentom2@gmail.com

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 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>See Attachments.</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____

RECEIVED
JAN 31 2023

Thomas Moen

Notary/Auditor/Deputy Auditor PENNINGTON CO. AUDITOR

*Date Received by Pennington County: _____

*Date Received by Auditor's Office: _____

Received By: _____

Received By: [Signature]
Auditor/Deputy Auditor

**Total Valuation: 222,056

**Valuation Abated: 42,546

City Approval (if applicable) _____

Tax District 4D RC

City Name _____

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.

Tom Moen is requesting an abatement of property taxes in the amount of 736.60 on behalf of his elderly parents who live at 2307 Judy Avenue, tax ID #25713.

The Moen's have lived in Rapid City since 1960 and relocated because of the flood in 1973 to 2307 Judy Avenue. They have lived in this home for the past 50 years and have never vacated the home nor used it for rental property.

(The home is described as a 1,119 square foot single family home with three bedrooms, one bathroom and no garage. It was built in 1957.)

For the 2020 tax year the home was assessed at \$165,700; in 2021 that was increased to assessable value of \$198,900; and, in 2022 the assessed value was established at \$253,200.

The problem occurred in 2021 when Equalization received a phone call "from a neighbor who told us that the property was a rental," according to Equalization Director Shannon Rittberger. Equalization then removed the owner-occupied status of the home.

The Moen's, who are in their 90's, have transferred ownership of the home to their children but retain a life estate and the elderly Moen's still continue to occupy the home today.

Rittberger said a letter was mailed to the Moen's on Sept. 1, 2021 saying the property could qualify for owner-occupied if not rented. At the same time apparently the Moen's were isolated at their home, both with Covid. The letter, which was apparently mailed to Florida to another son and then forwarded to the elderly Moen's, went unanswered as well as the assessment notice mailed in March of 2022 which noted the property as non-owner occupied.

According to Rittberger, "the tax bill increased about \$1,148 over last year. About \$412 of that increase was due to normal assessment and levy changes, and the owner occupied change resulted in an approximate **\$736** increase."

The property did have an elderly assessment freeze on it in 2018, but not since and was actually denied in 2022 for over income. However, Annette Brant, Deputy Treasurer has said they should apply again since Department of Revenue has adjusted gross income for the 2023 application. The tax freeze does not automatically carry from year to year and so property owners desiring to apply for the tax freeze need to do that annually. According to their son Tom, they plan to apply again for that tax freeze.

Taxable Value \$ 277,056
oo Abate Amount \$ 42,546

01/31/2023

** FINAL **

PENNINGTON COUNTY
ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS
RECOMMENDED FOR APPROVAL AS OF 01/31/2023

rptAbatementsRefundsAction

** FINAL **

Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
25713	MOEN, RUSSELL M	2022	736.60	Abatement
Reason:	PROPERTY LOST THE OWNER OCCUPIED STATUS. PROPERTY OWNER APPLYING FOR THE ABATEMENT. SEE ATTACHMENT.			
Total for Rapid City, City of:			736.60	