



Office of the Pennington County Auditor

Cindy Mohler, Auditor

Sabrina Green, Deputy Auditor

PO BOX 6160 • Rapid City SD 57709

130 Kansas City Street #230 • Rapid City, SD 57701

Phone: 605-721-5662 • email: Sabrina.green@pennco.org

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February 5, 2024

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,

Sabrina Green  
Deputy Auditor

Enclosures

**PENNINGTON COUNTY**  
ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS  
RECOMMENDED FOR APPROVAL AS OF 02/05/2024

**Civil District: Rapid City Rural Service District**

	Tax ID	Owner Name	Year	Amount	Type
City of Rapid City	71336	YASMEEN DREAM LLC	2023	43.48	Abatement
	Reason: THE CITY ACQUIRED THIS PROPERTY ON 11.13.23. IT IS EXEMPT FOR 2 MONTHS.				
	Total for Rapid City Rural Service District:			43.48	

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

	Tax ID	Owner Name	Year	Amount	Type
Secretary of Rapid City Affairs	59698	MCCANN, DOREEN	2023	510.58	Abatement
	Reason: THE FEDERAL GOVERNMENT ACQUIRED THIS PROPERTY ON 10.11.23. IT WAS EXEMPT FOR 3 MONTHS.				
	Total for Rapid City, City of:			510.58	

P 554.06

# Application for Abatement and/or Refund of Property Taxes

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

Tax Year (payable following year) 2023 Parcel# 71336 Phone# \_\_\_\_\_  
 First Name City of Rapid City Last Name \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ 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: The city acquired this property on 11-13-23. It is exempt for 2 months.

(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 05 2024

Notary/Auditor/Deputy Auditor

PENNINGTON CO., AUDITOR

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

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

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

Received By: Sabrina Green

\*\*Total Valuation: \$17,366

Auditor Deputy Auditor

\*\*Valuation Abated: \$2,894

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) 2023 Parcel# 59698 Phone# \_\_\_\_\_  
 First Name Secretary Veteran Affairs Last Name \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ 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)
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<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: <b>The federal government acquired this property on 10/11/23. It was exempt for 3 months.</b>

(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 05 2024

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

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

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

Received By:   
 Auditor/Deputy Auditor

\*\*Total Valuation: \$200,275

\*\*Valuation Abated: \$38,904

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.