



Office of the Pennington County Auditor

Julie A. Pearson

Lori Wessel, Deputy Auditor

PO BOX 6160 • Rapid City SD 57790

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

Phone: 605-721-5584 • email: loriw@pennco.org

March 12, 2018

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

Dear Heidi:

Enclosed is are abatements from the Department of Equalization. Please schedule the abatements 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

PENNINGTON COUNTY
 ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS
 RECOMMENDED FOR APPROVAL AS OF 03/09/2018

Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
31577	DEMERSSEMAN, MICHAEL B	2016	1,494.87	Both
Reason: THERE WERE 2 DEEDS RECORDED ON THIS LEGAL DESCRIPTION IN 2016. THE DEEDS PROMPTED THE REMOVAL OF THE OWNER OCCUPIED CLASSIFICATION. A CERTIFICATE OF REAL ESTATE VALUE FOR 1 DEED STATED THAT THE PROPERTY SHOULD NOT BE CLASSED OWNER OCCUPIED. HOWEVER, THE TRANSFER OF OWNERSHIP WAS FOR A WELL ON THE PROPERTY, NOT THE PROPERTY ITSELF. THE PROPERTY WAS CLASSED AS OWNER OCCUPIED AND SHOULD HAVE REMAINED SO.				
31577	DEMERSSEMAN, MICHAEL B	2017	1,446.01	Abatement
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Total for Rapid City, City of:			2,940.88	

Application for Abatement and/or Refund of Property Taxes

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

Tax Year (payable following year) 2016 Parcel# 31577 Phone# 484-6313
 First Name Michael Last Name Demersseman Zip Code 57701
 Street Address 1855 Skyline Ranch 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: There were 2 deeds recorded on this legal description in 2016. The deeds prompted the removal of the owner occupied classification. A certificate of real estate value for 1 deed stated that the property should not be classed owner occupied. However, the transfer of ownership was for a well on the property, not the property itself. The property was classed as owner occupied and should have remained so.

(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____

Shannon Smith

RECEIVED
 MAR 09 2018
 Notary/Auditor/Deputy Auditor
 *Date Received by Auditor's Office: _____
 Received By: Aud. J. Nesell
 Auditor/Deputy Auditor

*Date Received by Pennington County: _____

Received By: _____

**Total Valuation: \$370,573

**Valuation Abated: \$73,559

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.

Application for Abatement and/or Refund of Property Taxes

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

Tax Year (payable following year) 2017 Parcel# 31577 Phone# 484-6313
First Name Michael Last Name Demersseman Zip Code 57701
Street Address 1855 Skyline Ranch City Rapid City State SD Email Address _____

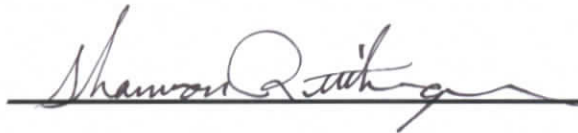
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*I hereby apply for an abatement/refund of property taxes for the above reason (s)

*Subscribed and sworn to, before me on this _____ day of _____, 20____




Notary/Auditor/Deputy Auditor

*Date Received by Pennington County: _____

*Date Received by Auditor's Office: _____

Received By: _____

Received By: 
Auditor/Deputy Auditor

**Total Valuation: \$392,191

**Valuation Abated: \$73,923

City Approval (if applicable) _____

Tax District 4D RC

City Name Rapid City

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Town Clerk/City Finance Officer

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