

Office of the Pennington County Auditor

315 Saint Joseph Street #107
Rapid City, SD 57701-2892
Telephone (605) 394-2153
Fax (605) 394-6840

January 27, 2009

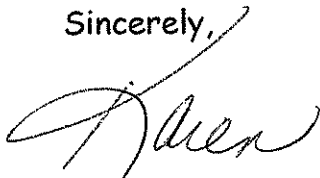
City of Rapid City
Attn: Amber Sitts
300 6th Street
Rapid City, SD 57701

Dear Amber:

Enclosed is an abatement that has been recommended for approval by the Department of Equalization. Please include the abatement as an agenda item for your next City Council meeting.

Once action has been taken, please return the signed original of the abatement documents within 30 days of receipt. Thank you.

Sincerely,



Karen McGregor
Deputy Auditor

Enclosure

REPORT DATE 01/27/09

ABATEMENTS/REFUNDS FOR CITY OF RAPID CITY

RECOMMENDED FOR APPROVAL AS OF 01/27/2009

<u>ID#</u>	<u>NAME</u>	<u>YEAR</u>	<u>AMOUNT</u>	<u>TYPE</u>
60904	GOLDEN WEST TELECO,	2008	6,039.66	ABATE/REFUND

R/E PURSUANT TO SDCL 10-33-A-19, ANY REAL AND PERSONAL PROPERTY OWNED BY A TELECOMMUNICATIONS COMPANY THAT IS USED IN FURNISHING TELECOMMUNICATIONS SERVICES IS EXEMPT FROM REAL AND PERSONAL PROPERTY TAXES LEVIED BY THE COUNTY.

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

NAME & ADDRESS GOLDEN WEST TELECOMMUNICATIONS
PO BOX 411 WALL SD 57790

LEGAL DESCRIPTION FOUNTAIN SPRINGS
TRACT P

ID# 60904 TAXING DISTRICT 4/D- -RC- Ag/NON Ag /OO NON/OOC TAX YEAR 2008

Application for an abatement / refund of taxes is being presented due to the following reason (check application provision) SDCL 10-18-1

- 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 the extension of the tax, to the injury of the complainant;
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;
XX The property is exempt from the tax;
The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessments;
Taxes have been erroneously paid or error made in noting payment of issuing receipt for the taxes paid;
The same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the tax for the year has been paid;
A loss occurred because of flood, fire, storm, or other unavoidable casualty; Date and type of Loss
Structures have been removed after the assessment date (upon verification by the director of equalization)
Date structures removed
Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline as prescribed in SDCL 10-6A-4
Applicant, having otherwise qualified for classification of owner—occupied single family dwelling, but missed the deadline as prescribed by law due to temporary duty assignment for the military.
Other / Comments Property is centrally assessed. Abatement is for all of 2008.

(No tax may be abated on any real property which has been sold for taxes, while a 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 this
day of

Shannon Rutzon Director of Equalization
Applicant's Signature

Notary / Auditor / Deputy Auditor

Date received by Pennington County
Total Valuation 278,069
Valuation Abated 278,069



Received by Karen McPhegan
Date received by Auditor's Office 1-26-2009
Auditor/Deputy

City Approval (if applicable):

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 2008.

Town Clerk/City Finance Officer

THE TAXES ARE ONLY AN ESTIMATE

PARCEL VALUES

Record Key 0060904

PIN #: 20-27-253-001

Grantee Name GOLDEN WEST TELECOMMUNICATIONS COOPE
Legal Description 2N-07E-27 1990-FOUNTAIN SPRINGS
TRACT P - BUSINESS PARK

	08	07	06
	05/09/08		
	FACTORED		
Tax Exempt Code/%	000 %	%	%
Taxing District	4/D- -RC-		
Abstract Code	NDC0		
# Exempt AG Struct	0		
Freeze Code			
Freeze Value	0		
NA Structure	0		
AG Structure	0		
Land Value	NA-DC 278069		
TOTAL VALUE	278069		
>>> ESTIMATED TAXES >>>>>	6038		



Robert C. Riter, Jr.
Darla Pollman Rogers
Jerry L. Wattier
Margo D. Northrup

Associate:
Lindsey Riter-Rapp

Of Counsel:
Robert D. Hofer

January 12, 2009

Pennington County Treasurer
315 Saint Joseph Street, Suite 214
Rapid City, SD 57701-2894

Re: Golden West Telecommunications Cooperative, Inc. – Notice of Taxes Due
Tax I.D. No. 60904-01-08

Dear Sir or Madam:

Golden West Telecommunications Cooperative, Inc. (Golden West) recently received a notice of taxes due from the Pennington County Treasurer's Office. According to the notice, Golden West is due and owing \$6,039.66 in property taxes for the following legal description: 2N 07E Sec 27 Rapid City Fountain Springs Tract P – Business Park. Pursuant to SDCL 10-33A-19, any real and personal property owned by a telecommunications company, such as Golden West, that is used in furnishing and providing telecommunication services is exempt from real and personal property taxes levied by the county. By this letter, we are respectfully requesting the exemption as authorized by statute.

Very truly,

RITER, ROGERS, WATTIER
& NORTHRUP, LLP

BY: 
Margo D. Northrup

MDN/cs

cc: Denny Law

Law Office
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