Office of the Pennington County Auditor

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

October 1, 2009

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

Dear Amber:

Enclosed is an abatement on a parcel that has been recommended for approval by the Department of Equalization. Please schedule the abatement for consideration by the Rapid City Council as soon as possible.

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,

Liz Kuehn

Deputy Auditor

Enclosures

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

(Payable the following year) TAX YEAR 2008 PARCEL ID 0037413 Board of County Commissioners of PENNINGTON COUNTY, South Dakota NAME Swander's Restoration, LLC MAILING ADDRESS 1127 Woodridge Drive Zip Code 57701 State ____ SDRapid City CITY Application for an abatement / refund of taxes is being presented due to the following reason (check applicable provision) 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; 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 or 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 § 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 Significant remodel to the property qualified for a historical tax moratorium, but notice of that eligibility from the state arrived after the property was assessed as improved. Abatement amount is for the additional value that will be exempt under the historical moratorium. (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.) Subscribed and sworn to, before me this I hereby apply for an abatement / refund of property taxes for the above reason(s). Owner of Property Date received by Pennington County 10-1-09 Received by Date received in Auditor Total Valuation \$888,562 Auditor/Deputy Valuation Abated ***** City Name: Rapid City City Approval (if applicable): 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

FAX No. 6053946840

REPORT NO ABT105R1

PENNINGTON COUNTY

PAGE

REPORT DATE 10/01/09

ABATEMENTS/REFUNDS FOR CITY OF RAPID CITY

RECOMMENDED FOR APPROVAL AS OF 1D/01/2009

ID# NAME YEAR AMOUNT TYPE

37413 SWANDER'S RESTORAT, 2D08 15,160.56 ABATE/REFUND

R/E SIGNIFICANT REMODEL TO THE PROPERTY QUALIFIED FOR A HISTORICAL TAX MORITORIUM, B UT NOTICE OF THAT ELIGIBILITY FR THE STATE ARRIVED AFTER THE PROPERTY WAS ASSES AS IMPROVED. ABATEMENT AMT IS FOR THE ADDITIONAL VALUE THAT WILL BE EXEMPT UNDER THE HISTORICAL MORATORIUM

UNDER THE HISTORICAL MORATORIUM