



CITY OF RAPID CITY

RAPID CITY, SOUTH DAKOTA 57701-2724

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November 18, 2009

Mr. Kent Kelsey
Cabela's Wholesale, Inc.
One Cabela Drive
Sidney, NE 69160

Re: Payment of Property Taxes

Dear Mr. Kelsey:

The Rapid City Common Council has requested my office to send a letter to Cabela's for your consideration regarding payment of property taxes in arrears on the property that will be transferred to Cabela's per the agreement with the City of Rapid City. The Council has requested consideration of payment of property taxes from the date of the canvas of the votes on the referendum (September 25, 2007). I am unable to tell you the amount of the request, since the property is currently publically held and thus is not assessed for purposes of determining a property tax liability. However, if Cabela's is willing, I am sure we could arrive at an amount that would represent the taxes that would have been paid had the property been transferred to Cabela's as of the date of the canvas of the referendum vote. In any case, I, as well as the Council, look forward to your reply. With Best Regards, I am

Sincerely,

Jason E. Green
City Attorney

JEG/map

cc: Mayor Hanks ✓



PENNINGTON COUNTY
DIRECTOR OF EQUALIZATION OFFICE

County Courthouse

111 Saint Joseph Street

Rapid City, South Dakota 57701

(605) 394-2175 Real Estate

(605) 394-5301 Mobile Homes

(605) 394-5364 Mapping Dept.



“Pride in the past; faith in the future”

MEMO

TO: Sam Kooiker, Rapid City Council
FROM: Shannon Rittberger, Pennington County Director of Equalization
DATE: May 20, 2010
SUBJECT: Cabelas

At your request, I have transferred information from one of our email conversations to this memo format. The discussion was regarding the 32.46 acre property that Rapid City gave to Cabelas.

This property was identified in the past as parcel 61591. In March of 2010, the property was platted and split into two new parcels, 63468 and 63469. Cabelas retained 28.08 acres in parcel 63469 and gave 4.38 acres in parcel 63468 back to the city. The Cabelas store is located on another property.

Parcel 61591 was tax exempt due to ownership by the city in assessment years 2008, taxes paid in 2009, and 2009, taxes paid in 2010. At the end of January 2010, this parcel was transferred to Cabelas ownership from the city. In March of 2010, part of the property was given back to city ownership. The parcel retained by Cabelas will be added to the 2010 assessment for a partial year, dependent upon that portion of the year that the city did not own the property. This adding of the property to the tax roll will affect the taxes paid in 2011, but this process has not yet taken place.

I have calculated an estimate of the taxes that this property might have paid for assessment years 2008 and 2009. My estimate is based upon a guess at what the property might have been assessed, if it were taxable, plus the actual taxable percentages and levies for those years. This property was not taxable and was not assessed, so this is only an estimate. These tax estimates are below.

2008 \$ 20,024
 2009 \$143,786