

Application for Abatement and/or Refund of Property Taxes
 Board of County Commissioner's of PENNINGTON COUNTY, South Dakota

RECEIVED
 JUN 21 2011
 PENNINGTON

Tax Year (payable following year) 2010 Parcel # 38029 Phone #
 First Name Roy and Carol Last Name Baker
 Mailing Address 138 Nebraska Street
 City Rapid City State SD Zip 57701
 Email Address

Application for an abatement / refund of taxes is being presented due to the following reason(s)

YES

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 extension of the tax, to the injury of the complainant;
2. 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;
3. The property is exempt from taxes;
4. The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment;
5. Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid;
6. The same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the taxes for the year has been paid;
7. A loss occurred because of flood, fire, storm, or other unavoidable casualty;

Date and Time of Loss

8. Structures have been removed after the assessment date (upon verification by the Director of Equalization);

Date Structures Removed

9. Applicant, having otherwise qualified for the Assessment Freeze for the Elderly an Disabled, but misses the deadline prescribed in §10-6A-4;

10. 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;

YES

11. Other /Comments; A \$100,000 exemption on the property was removed and that value was omitted. However, the value and the taxes were calculated incorrectly. (see attached sheet)

(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 on this _____ day of _____, 20____

Harvey Kistler
 Harvey Kistler, Pennington County Deputy Director of Equalization

 Notary / Auditor / Deputy Auditor

Date received by Pennington County _____

Received By: _____

Total Valuation: \$127,719.00
 Valuation Abated: \$30,855.00

Date received in Auditors Office: 6/21/2011
 By: [Signature] Auditor / Deputy

City Approval (if applicable)

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.

REPORT DATE 06/21/11

ABATEMENTS/REFUNDS FOR CITY OF RAPID CITY

RECOMMENDED FOR APPROVAL AS OF 06/21/2011

ID#	NAME	YEAR	AMOUNT	TYPE
38029	HILBURN ROBERT G - Baker, Roy & Carol	2010	520.92	ABATE/REFUND

R/E A 100,000 EXEMPTION ON THE PROPERTY WAS REMOVED AND THAT VALUE WAS OMITTED. HOWEVER, THE VALUE AND THE TAXES WERE CALCULATED INCORRECTLY.

GRAND TOTAL

Roy Baker	PIN 0038029		
	Value to Omit	Levy	Taxes
Original Calculations	\$121,767.00	0.021709	\$2,643.44
Correct Calculations	\$125,719.00	0.016883	\$2,122.51
Differences in Taxes			\$520.93
	Value to Abate		
Abatement Numbers	\$30,855.00	0.016883	\$520.92

Originally there was a veteran's exemption of \$100,000.00 on this property. When the exempt value was Omitted due to sale of the property, the value was calculated incorrectly and the wrong levy was applied. The factored values of the land and structure should have been \$125,719.00. The levy applied was the non-owner occupied levy of .21709 and should have been the owner occupied levy of .16883.