

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

Tax Year (payable following year) 2012 Parcel # 59301 Phone #
 First Name Jordan Last Name Linial
 Mailing Address 108 Savoy Circle
 City Rapid City State SD Zip 57701
 Email Address

HO RC

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

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; (SDCL 10-18-1.1)
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; (SDCL 10-18-1.2)
3. The property is exempt from taxes; (SDCL 10-18-1.3)
4. 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)
5. Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid; (SDCL 10-18-1.5)
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; (SDCL 10-18-1.6)
7. A loss occurred because of flood, fire, storm, or other unavoidable casualty; (SDCL 10-18-2.4)
- Date and Time of Loss
8. Structures have been removed after the assessment date (upon verification by the Director of Equalization); (SDCL 10-18-2.7)
- 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; (SDCL 10-18-2.8)
- YES** 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; (SDCL 10-18-40.1)
- YES** 11. Other /Comments; taxpayer qualified for owner occupied but missed filing due to deployment overseas. Abating value to reduce taxes to owner occupied level for 2012.

(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
RECEIVED
FEB 26 2013
 PENNINGTON CO. AUDITOR

Date received by Pennington County 2/26/2013

Received By: _____

Total Valuation: \$125,405.00
 Valuation Abated: \$26,921.00

Date received (in Auditor's Office): 2/26/2013
 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.

02/26/2013

PENNINGTON COUNTY

Abatement/Refund Action Report

** FINAL **

ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS

** FINAL **

RECOMMENDED FOR APPROVAL AS OF 2/26/2013

Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
59301	LINIAL, JORDAN D	2012	600.98	Abatement
Reason:	TAXPAYER QUALIFIED FOR OWNER OCCUPIED BUT MISSED FILING DUE TO DEPLOYMENT OVERSEAS. ABATING VALUE TO REDUCE TAXES TO OWNER OCCUPIED LEVEL FOR 2012.			
		Grand Total	600.98	