

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 # 63783 Phone #  
 First Name Nick Last Name McWilliams  
 Mailing Address 1202 Clover Ridge Court  
 City Rapid City State SD Zip 57702  
 Email Address

4D 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;
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;
8. Structures have been removed after the assessment date (upon verification by the Director of Equalization);
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;
11. Other /Comments; Property was classed as owner occupied, then replatted and lost the owner occupied classification due to assessor error. State statute requires keeping the owner occupied classification after replatting. Value abated represents difference in taxes if owner occupied.

(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 \_\_\_\_\_

*Shannon Rittberger*  
 Shannon Rittberger, Pennington County Director of Equalization

RECEIVED  
 MAR 15 2013  
 PENNINGTON CO. AUDITOR

Date received by Pennington County \_\_\_\_\_

Received By: \_\_\_\_\_

Total Valuation: \$131,246.00  
 Valuation Abated: \$28,179.00

Date received in Auditors Office: \_\_\_\_\_  
 By: *Dei Anes* 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 \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
 Town Clerk / City Finance Officer

Applicant must contact the municipality for date and time this abatement / refund request will be considered.

03/19/2013

**PENNINGTON COUNTY**

Abatement/Refund Action Report

\*\* FINAL \*\*

ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS

\*\* FINAL \*\*

RECOMMENDED FOR APPROVAL AS OF 3/19/2013

**Civil District: Rapid City, City of**

<b>Tax ID</b>	<b>Owner Name</b>	<b>Year</b>	<b>Amount</b>	<b>Type</b>
63783	MCWILLIAMS, NICK	2012	629.06	Abatement
Reason:	PROPERTY WAS CLASSED AS OO, THEN REPLATTED AND LOST THE OO CLASSIFICATION DUE TO ASSESSOR ERROR. STATE STATUTE REQUIRES KEEPING THE OO CLASSIFICATION AFTER REPLATTING. VALUE ABATED REPRESENTS DIFFERENCE IN TAXES IF OO.			
<b>Grand Total</b>			629.06	