

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

Tax Year (payable following year) 2013 Parcel # 30275 Phone # 716-1456
 First Name Ramsey Last Name Kendall
 Mailing Address 221 Platt Street
 City Rapid City State SD Zip 57702
 Email Address _____


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Application for an abatement / refund of taxes is being presented due to the following reason(s) JAN 02 2014

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; PENNINGTON CO. AUDITOR
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;
11. Other /Comments; **See Attached**


(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 _____


 Shannon Rittberger, Pennington County Director of Equalization

 Notary / Auditor / Deputy Auditor

Date received by Pennington County _____ Received By: _____

Total Valuation: \$148,170.00 Date received in Auditors Office: 1-2-2014
 Valuation Abated: \$148,170.00 By:  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.



Pennington County Equalization Office

505 Kansas City Street • Rapid City, SD 57701

Real Estate: (605) 394-2175 • Mobile Home: (605) 394-5301

Mapping: (605) 394-5364

www.pennco.org • doe@co.pennington.sd.us

Subject: Kendall Abatement

Property Tax ID: 30275

Date: December 18, 2013

Mr. Kendall deeded this property on November 23, 2011. He retained a life estate in the property and noted such on the deed. The information that is provided to the Director of Equalization by the Register of Deeds does not include that note on the deed. The Director of Equalization removed the owner occupied classification on this property for the 2013 assessment in anticipation of the possibility of the new owner providing an owner occupied application and qualifying.

Mr. Kendall has continued to live in the property and does have an ownership interest in the property in the form of a life estate. He does qualify for the owner occupied classification.

This property is currently classed as non-owner occupied for 2013, taxes paid in 2014. An abatement request is presented to the commission for the full 2013 taxable amount of the property. If the abatement request is granted, the full taxable amount will then be added back with an owner occupied levy.