

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 # 31931 Phone #
First Name Lighthouse Partnership Last Name
Mailing Address 4105 5th Street
City Rapid City State SD Zip 57701
Email Address

410 RC RECEIVED

JAN 02 2014

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...
2. Improvements on any real property were considered or included in the valuation...
3. The property is exempt from taxes;
4. The complainant had no taxable interest in the property assessed against the complainant...
5. Taxes have been erroneously paid or error made in noting payment or issuing receipt...
6. The same property has been assessed against the complainant more than once in the same year...
7. A loss occurred because of flood, fire, storm, or other unavoidable casualty;
8. Structures have been removed after the assessment date...
9. Applicant, having otherwise qualified for the Assessment Freeze for the Elderly an Disabled...
10. Applicant, having otherwise qualified for classification of owner-occupied single family dwelling...
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: \$158,488.00
Valuation Abated: \$158,488.00

Date received in Auditors Office: 1-2-2014
By: Paul Hesse 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.



PENNINGTON COUNTY
OFFICE OF THE DIRECTOR OF EQUALIZATION

505 Kansas City 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"

Lighthouse Partnership Abatement

The attached abatement request is for the 2013 taxes, paid in 2014, for parcel number 0031931. This narrative is attached as an explanation.

Mr. and Mrs. Purdy purchased this residential property for their handicapped daughter to live with other handicapped individuals under the assistance of Black Hills Workshop.

The Lighthouse Partnership is a non-profit corporation that was formed to own the property. Black Hills Workshop manages the property as housing for handicapped individuals. The Purdy's transferred ownership of the property to Lighthouse Partnership in July of 2012, but the deed was mistakenly not recorded until January of 2013.

The attorney for Lighthouse Partnership completed and delivered an application for property tax exemption in July of 2012, in anticipation of approval for the 2013 assessment. I received that application, reviewed the documents provided, and inspected the use of the property. All information indicated that the property should be exempt, with the exception of the ownership. Due to the lack of recording the deed, I assumed that the property was still in private ownership and not owned by the exempt entity. Under that assumption and waiting for the transfer of ownership, I mistakenly did not include the application for exemption with those that were submitted to the county commission.

This property was owned by an exempt entity on the assessment date. A proper and timely application for exemption was completed and delivered. My mistake is the only reason that this property was not considered and approved for exemption by the county board of equalization. I respectfully request abatement of the 2013 taxable value.

Shannon Rittberger
Pennington County Director of Equalization

PENNINGTON COUNTY
HISTORY OF VALUES

Record Key: 31931

Map ID: 3712177017

Grantees: LIGHTHOUSE PARTNERSHIP INC,

Legal Description: SOUTH BOULEVARD; BLOCK 29; LOT 37-39

<u>Year</u>	<u>When</u>	<u>AG Exempt</u>	<u>Freeze Str</u>	<u>Freeze Land</u>	<u>AG Str</u>	<u>AG Land</u>	<u>NA Str</u>	<u>NA Land</u>	<u>OO Str</u>	<u>OO Land</u>	<u>Total</u>
2013	Valuation	0	0	0	0	0	0	0	150,800	32,000	182,800
2013	Factored	0	0	0	0	0	0	0	130,744	27,744	158,488
2012	Valuation	0	0	0	0	0	0	0	144,200	32,000	176,200
2012	Factored	0	0	0	0	0	0	0	127,617	28,320	155,937
2011	Valuation	0	0	0	0	0	0	0	147,400	32,000	179,400
2011	Factored	0	0	0	0	0	0	0	134,429	29,184	163,613
2010	Valuation	0	0	0	0	0	0	0	154,100	32,000	186,100
2010	Factored	0	0	0	0	0	0	0	141,618	29,408	171,026
2009	Valuation	0	0	0	0	0	0	0	148,800	32,000	180,800
2009	Factored	0	0	0	0	0	0	0	135,854	29,216	165,070
2008	Valuation	0	0	0	0	0	0	0	147,400	32,000	179,400
2008	Factored	0	0	0	0	0	0	0	134,429	29,184	163,613
2007	Valuation	0	0	0	0	0	0	0	146,900	28,000	174,900
2007	Factored	0	0	0	0	0	0	0	133,973	25,536	159,509
2006	Valuation	0	0	0	0	0	0	0	145,700	28,000	173,700
2006	Factored	0	0	0	0	0	0	0	132,733	25,508	158,241
2005	Valuation	0	0	0	0	0	0	0	141,000	28,000	169,000
2005	Factored	0	0	0	0	0	0	0	127,182	25,256	152,438
2004	Valuation	0	0	0	0	0	0	0	134,300	28,000	162,300
2004	Factored	0	0	0	0	0	0	0	120,333	25,088	145,421
2003	Valuation	0	0	0	0	0	0	0	122,200	18,000	140,200
2003	Factored	0	0	0	0	0	0	0	113,157	16,668	129,825
2002	Valuation	0	0	0	0	0	0	0	103,900	18,000	121,900
2002	Factored	0	0	0	0	0	0	0	96,627	16,740	113,367
2001	Valuation	0	0	0	0	0	0	0	101,100	18,000	119,100
2001	Factored	0	0	0	0	0	0	0	93,518	16,650	110,168
2000	Valuation	0	0	0	0	0	0	0	96,800	17,000	113,800
2000	Factored	0	0	0	0	0	0	0	94,283	16,558	110,841
1999	Valuation	0	0	0	0	0	0	0	97,800	17,000	114,800
1999	Factored	0	0	0	0	0	0	0	97,702	16,983	114,685