

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 # 56902 Phone # 605-710-8809
 First Name PEBER Last Name Torgerson
 Mailing Address 5124 Lundin Ct.
 City Rapid City State SD Zip 57702
 Email Address APTORLE & Bellsouth.net

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; (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)
- 8. Structures have been removed after the assessment date (upon verification by the Director of Equalization); (SDCL 10-18-2.7)
- 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)
- 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)

11. Other /Comments;

See letter submitted with application

(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 1st day of December, 2014

[Signature]
Gordon Wendell Pennington County Deputy Director of Equalization

[Signature]
Notary / Auditor / Deputy Auditor my commission expires Sept 15, 2015



Date received by Pennington County _____ Received By: RECEIVED

Total Valuation: _____ Date received in Auditors Office: DEC 04 2014
 Valuation Abated: _____ By: [Signature] Auditor / Deputy Auditor

City Approval (if applicable) _____ City Name: Box Elder

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.

12/01/2014

TO: Whom it may concern.

FROM: Peder and Anne Torgerson

RE: 2014 Tax Bill error and subsequent excessive tax amount due along with fee's and interest.

In March of 2012 our family moved from Jacksonville, FL to Rapid City, SD. We subsequently closed on our new primary residence here in Rapid City. We purchased our home from a private company that owned the property and not directly from the prior family that had live there. We were told by the title company, when we closed, that our new home had been listed as non-owner occupied and thus our tax bill for 2012 was excessive compared to an owner-occupied status. We were given the proper forms to sign and file with the Dpt of Equalization from the title company. We signed and delivered these documents within the proper time frames in 2012 to the Dpt of Equalization. In 2013 we received and paid our property tax bill without instance, noticing that the bill seemed excessive. I was told by the clerk when I paid that in 2014 we would see our tax bill reduce because of the change from non-owner occupied to owner occupied.

In 2014 we did not receive a tax bill and this went unnoticed until 11/2014. We finally realized this in late November 2014. On 11/26/2014, I went into the Treasurer's office to inquire and pay our property tax bill. When I inquired with the clerk as to why we were not getting a tax bill, she asked to confirm our address and told me the office had our prior Florida address as our billing address? She also told me our occupancy status had been changed from owner-occupied to non-owner occupied and thus our tax bill was much larger than expected? When I

asked her how this change was possible without our knowledge or written authorization, she told me she did not know and I would need to inquire with the Dpt of Equalization. Upon meeting with Shannon Rittberger of the Dpt of Equalization, and documents being obtained on our property, he told me a mistake had been made even though they had all the appropriate documentation. He did not know how this had happened and explained to me the cumbersome process of having our excessive tax money refunded. He told me I would need to file an abatement form that the city and county council would review for correction and refund of excessive taxes. He also told me that if I did not pay the taxes by the end of November our properties taxes would become delinquent and move to certificate and our name would appear in the newspaper as delinquent property tax holders. How upsetting! I then met with the County Treasurer and was told I could pay our taxes "under protest" and as long as I followed what Shannon had told me we should receive a full refund upon correction. She told me I had done everything right, on my end, based on the paperwork in file.

We are requesting that our occupancy status be changed back to the appropriate status as "Owner Occupied", that all excessive tax money for this and any other tax period that we have been forced to pay be refunded along with any interest and fee's. Had the Dpt of Equalization done their job properly none of this would have happened. The mistake all stems from this Dpt changing our address and occupational status without our knowledge or consent/authorization. We also find it strange that they cannot ascertain how or why our address and occupational status was changed.

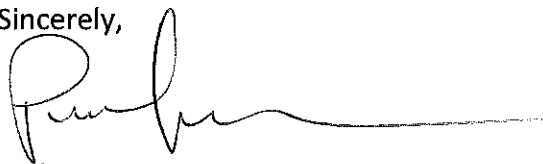
My estimates show that we have over-paid around \$4000, including excessive fee's and penalties. Unfortunately, I cannot give an exact amount of what should be refunded to us at

this time but know it ranges from between \$3500-\$4500. I also could not get the proper amount from the Treasurer's office either.

So, with all of this being said, we are requesting a full refund of all excessive property taxes that were paid, along with fee's and penalties for this tax period and any prior tax period that shows a mistake has been made. We would also like an explanation on how this change/mistake happened within the Dpt of Equalization without our knowledge or consent. We would also like to know what safeguards will be put into place to protect ourselves and other property owners from this happening again. We were fortunate to be able to pay the additional (wrong) amount on short notice, unlike many property holders that probably could not. It would have been an embarrassing and painful situation had we or anyone else under these same circumstances not been able to pay the full amount.

We look forward to your prompt attention and response to this matter. I can be reached at 605-716-1926 or 904-710-8809 to answer any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read 'Peder Torgerson', with a long horizontal flourish extending to the right.

Peder Torgerson