



## Pennington County Equalization Office

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January 28, 2015

This letter is attached to the abatement request for the Spencer property, tax ID 0030083, as a recommendation for denial from the office of the Pennington County Director of Equalization.

The Spencers have requested an abatement of the 2014 assessment, taxes paid in 2015. The abatement application indicates that an error has been made, but no abatement amount request is indicated on the application. No explanation for the request is provided by the Spencers, but a copy of an appraisal of the property is attached.

The Spencers purchased this property on November 21, 2013 for \$154,900. The property was appraised for loan purposes for \$155,000, as of October 31, 2013. The property was assessed for property taxes as of the assessment date of November 1, 2013 for \$156,800.

If the property owner is arguing that an error has been made in the assessed valuation of the property, the argument should have been made during the statutory appeal process. The error referred to in the abatement statute is an error not relating to over-valuation, but a clerical error. The abatement statute is not meant to be an option to circumvent the assessment appeal process, of which state law clearly defines notice requirements and deadlines that have passed.

I have talked with Mr. Spencer regarding a change in his property taxes, which he noticed through a change in his loan escrow account. It appears that his loan escrow was based upon the taxes for the property prior to his purchase and prior to a significant remodel of the property. The remodel resulted in an increase in value for the property and a corresponding increase in his property assessment and taxes. However, his escrow account is not a responsibility of Pennington County.

My recommendation is denial of the abatement request.

Sincerely,

Shannon Rittberger  
Pennington County Director of Equalization