

4DRC

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

RECEIVED

FEB 23 2015

PENNINGTON CO. AUDITOR

Tax Year (payable following year) 2014 Parcel # 64861 Phone # 348-6086
First Name Last Name Catholic Social Services
Mailing Address 529 Kansas City Street, Suite 100
City Rapid City State SD Zip 57701
Email Address

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;
- X 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 20th day of Feb., 2015

[Signature]

[Signature]
Notary / Auditor / Deputy Auditor comm. exp. 3.10.17

Date received by Pennington County _____ Received By: _____

Total Valuation: _____ Date received in Auditors Office: _____
Valuation Abated: _____ By: _____ Auditor / Deputy

City Approval (if applicable) Tax Dist: _____ 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.

ATTACHMENT TO APPLICATION FOR ABATEMENT
Property ID# 37-01-186-001 – Tax OD# 0064861

11. Other/Comments:

Catholic Social Services (“CSS”) purchased a new office space Condominium Unit No. 1 at 529 Kansas City Street on December 31, 2012. In March of 2013, CSS submitted an Application for Property Tax Exempt Status – Charitable Exemption Under SDCL 10-4-9.1. The Application was dated March 12, 2013. The Report of Investigation indicated the property was 100% taxable. On information and belief, the Application for Exemption was not accepted because the property was not taxed in the name of Catholic Social Services at the time or because it was not submitted prior to November 1 of the preceding tax year. In any event, CSS inadvertently did not submit another Application for Property Tax Exempt Status later in 2013 or 2014. Subsequently, CSS received a notice of taxes payable attached hereto as Exhibit 1. CSS is requesting an abatement of the taxes for year 2014 payable in 2015 under SDCL 10-18-1(3) – “when the complainant or the property is exempt from the tax.” As an alternative, the Application for Property Tax Exempt Status previously filed on March 12, 2013 could be considered an early filed application for the 2014 tax year.

CATHOLIC SOCIAL SERVICES

By _____

Jim Kinyon
Its Executive Director