



# Pennington County Equalization Office

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Pennington County Commission

RE: Macy Abatement

Commissioners,

Barbara Macy has submitted an application for abatement of 2014 taxes on tax parcels 21468 and 21471. My recommendation is to approve this abatement request.

This property has been the residence of Barbara Macy and her husband for several years. The property was in the ownership of Spencer and Barbara Macy. It was classed as owner occupied for the 2013 assessment year.

Spencer died and Barbara filed an affidavit of termination of spouse's joint tenancy with the register of deeds in March of 2013. No deed was recorded, and no certificate of real estate value (CRV) was required.

The office of the register of deeds provided the director of equalization with a transfer of ownership document indicating a change in ownership, to remove Spencer's name from the tax record. As part of normal procedure with ownership changes, our office mailed a letter to Barbara Macy requesting owner occupied status information, with no response. The property was classed as non-owner occupied for 2014. The 2014 assessment notice was mailed indicating a non-owner occupied classification, and no appeal was made. However, Barbara contacted our office prior to the 2015 assessment, so the property was again classed as owner occupied for 2015.

Jay Alderman, Deputy States Attorney, has advised that the document recorded by Barbara Macy does not constitute a change of ownership, which state statute would then require an owner occupied application from the property owner. For this reason, I recommend approval of this abatement request.

Sincerely,

Shannon Rittberger  
Pennington County Director of Equalization