

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

Tax Year (payable following year) 2012 Parcel # 25461 Phone # 209-6891
 First Name Scott Last Name Carlson
 Mailing Address 4811 Pierre Street
 City Rapid City State SD Zip 57702
 Email Address

RECEIVED
 MAR 26 2013

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;
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;
8. Structures have been removed after the assessment date (upon verification by the Director of Equalization);
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; Property owner completed and delivered an owner occupied form to our office, but the form was misplaced. Owner provided a date stamped copy of his form. Abated amount here represents the difference in taxes between owner occupied and not.

(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
 Shannon Rittberger, Pennington County Director of Equalization

 Notary / Auditor / Deputy Auditor

Date received by Pennington County _____

Received By: _____

Total Valuation: \$133,193.00
 Valuation Abated: \$28,597.00

Date received in Auditors Office: 3/26/2013
 By: Karen MacGregor 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.

03/29/2013

PENNINGTON COUNTY

Abatement/Refund Action Report

** FINAL **

ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS

** FINAL **

RECOMMENDED FOR APPROVAL AS OF 3/29/2013

Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
25461	CARLSON, SCOTT B	2012	638.39	Abatement
Reason: OWNER QUALIFIED FOR "OWNER OCCUPIED" STATUS.				

Total for Rapid City, City of: 638.39

25461



Certification of Pennington County Owner-Occupied Dwelling

Being designated as owner-occupied makes a property eligible for a reduced levy for school general fund purposes. To Qualify you must complete this form and deliver it to your County Director of Equalization at 111 Saint Joseph Street by March 15, 2012.
(Postmarked by March 15, 2012 qualifies)

Applicant Information		(please type or print)	
Property Owner Name <i>Scott B Carlson</i>		Phone Number <i>6891-605-209-6891</i>	
Mailing Address <i>4811 Pierre st</i>	City <i>Rapid City</i>	State <i>SD</i>	Zip <i>57702</i>
I owned the property described below on November 1, 2011?		<input checked="" type="radio"/> Yes	<input type="radio"/> No
I occupied the property described below on November 1, 2011?		<input checked="" type="radio"/> Yes	<input type="radio"/> No
This is the only property for which I claim the owner-occupied classification in the State of South Dakota?		<input checked="" type="radio"/> Yes	<input type="radio"/> No
The property described below is my principle residence as of November 1, 2011		<input checked="" type="radio"/> Yes	<input type="radio"/> No
I own other residential property in the United States.		<input type="radio"/> Yes	<input checked="" type="radio"/> No

If yes state location:

Property Information

Street address of the property I owned and occupied November 1, 2011.

4811 Pierre st Rapid City SD 57702

OR

Legal description of the property I owned and occupied November 1, 2011.

Margon Idges Bk 6 Lot 8

Percentage of property occupied by owner: *100%*

(If the owner occupies less than fifty percent of the living space within the dwelling, the portion of the dwelling so occupied shall be classified as an owner-occupied single-family dwelling)

Does the above described property include a registered mobile home?

Yes

No

Single-family, owner-occupied dwelling is defined as: a house, condominium apartment, townhouse, residential housing consisting of four or fewer units, townhouse, town home, housing cooperative where membership in the cooperative is strictly limited to stockholder occupants of the building, and manufactured or mobile home as defined in SDCL 32-3-1, or any property, building or structure occupied by the owner, which is assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land on which the structure is situated as recorded in the records of the director of equalization.

An owner may have more than one parcel of land classified as owner-occupied if the additional parcel is contiguous to the parcel containing the owner-occupied house. Each parcel that is contiguous, under the same ownership and used as one property shall be considered as owner-occupied. A property is also considered contiguous if separated by a street or alley from the parcel containing the owner-occupied house.

If the dwelling is occupied by a parent of the owner, the parent is considered the owner and occupant of the single-family dwelling. The owner or a legal representative of the owner may sign for signature purposes on the certification of owner-occupied dwelling.

Signature

I hereby state that the above information is correct to the best of my knowledge. Furthermore, I acknowledge that this is the only single-family, owner-occupied dwelling for which I am requesting certification. I further understand that submission of falsified information on this form is perjury and constitutes a Class 5 felony punishable by five years in jail and/or a \$5,000 fine.

Signature *[Signature]*

Date *3-5-12*

This form must be completed and returned to your County Director of Equalization by March 15, 2012. If you have Any questions regarding this form call your local Director of Equalization or call the Department of Revenue & Regulations at 1-605-773-3139.

