

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 # 23041 Phone # 716-7325  
First Name Real Life Church Last Name Church of The Nazarene  
Mailing Address 4024 Sheridan Lake Rd  
City Rapid City State SD Zip 57702  
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;
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;

*We closed in January 2012 and the building has never been used for anything other than a church.*

(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\_\_\_\_

Notary / Auditor / Deputy Auditor

Date received by Pennington County \_\_\_\_\_

Received By: \_\_\_\_\_

Total Valuation: 508,787  
Valuation Abated: 508,787

Date received in Auditors Office: 5-7-2013  
By: *[Signature]* 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.

RECEIVED  
MAY 07 2013  
PENNINGTON CO. AUDITOR

05/08/2013

**PENNINGTON COUNTY**

Abatement/Refund Action Report

**\*\* FINAL \*\***

**ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS**

**\*\* FINAL \*\***

RECOMMENDED FOR APPROVAL AS OF 5/8/2013

**Civil District: Rapid City, City of**

<b>Tax ID</b>	<b>Owner Name</b>	<b>Year</b>	<b>Amount</b>	<b>Type</b>
23041	FIRST MORTGAGE BONDHOLDERS	2012	11358.16	Abatement

Reason: REAL LIFE CHURCH SAYS THEY CLOSED IN JANUARY 2012 AND THE BUILDING HAS NEVER BEEN USED FOR ANYTHING OTHER THAN A CHURCH.

**Total for Rapid City, City of: 11,358.16**