

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 # 26070 Phone # 341-7500  
 First Name Pamela Last Name Scherr  
 Mailing Address 1220 Mt Rushmore Road  
 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;
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; Property was purchased from an exempt entity in January 2012. It was added to the tax roll for 11/12th of the year. The value added was a significant typo error. Value added was \$439,083, but should have been \$59,627. Abatement is the difference.

(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 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

  
Shannon Rittberger, Pennington County Director of Equalization


Notary / Auditor / Deputy Auditor

**RECEIVED**  
MAY 09 2013  
PENNINGTON CO. AUDITOR

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

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

Total Valuation: \$439,083.00  
Valuation Abated: \$379,456.00

Date received in Auditor's Office: 05-09-2013  
By:  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.

ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS

RECOMMENDED FOR APPROVAL AS OF 5/9/2013

Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
26070	<del>CATHEDRAL OF OUR LADY OF PERPETUAL-H</del> <i>Pamela Scherr</i>	2012	8470.97	Abatement

Reason: PROPERTY WAS PURCHASED FROM AN EXEMPT ENTITY IN 01/2012. IT WAS ADDED TO THE TAX ROLL FOR 11/12TH OF THE YEAR. THE VALUE ADDED WAS A SIGNIFICANT TYPO ERROR. VALUE ADDED WAS \$439,083 BUT SHOULD HAVE BEEN \$59,627. ABATEMENT IS THE DIFFERENCE.

Total for Rapid City, City of: 8,470.97