

**Application for Abatement and/or Refund of Property Taxes (In-house Abatement)**  
 Board of County Commissioner's of PENNINGTON COUNTY, South Dakota

Tax Year 2012 Parcel # 47065  
 payable following year 2013  
 First Name John Witherspoon Colleg Last Name  
 Mailing Address PO Box 9595  
 City Rapid City State SD Zip 57709

**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; See Attached.

X  
 Date and Time of Loss  
 Date Structures Removed

(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.)

Total Valuation \$240,667.00  
 Valuation Abated \$24,727.00

Prepared By: Shannon Rittberger Date 12/23/13  
 Pennington County Director of Equalization

Signature 

 1-28-2014  
 Deputy Auditor

City Approval (if applicable)

City Name: Rapid City

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.



# Pennington County Equalization Office

505 Kansas City Street • Rapid City, SD 57701

Real Estate: (605) 394-2175 • Mobile Home: (605) 394-5301

Mapping: (605) 394-5364

[www.pennco.org](http://www.pennco.org) • [doe@co.pennington.sd.us](mailto:doe@co.pennington.sd.us)

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December 23, 2013

RE: John Witherspoon College added tax bill

John Witherspoon College purchased a church property in February of 2012. The property had been exempt from taxes as a church. The property became taxable for part of the year after the sale.

The college as property owner was notified in January and February of 2013 that the property would be added to the property tax roll for the 2012 assessment, taxes paid in 2013. The correspondence indicated that a taxable value of \$240,667 would be added. This value represented the taxable value of the property for the 10 months of the tax year after the ownership transfer that the property was taxable.

While researching this assessment and tax bill in response to questions from the property owner, an error is noticed in the amount of taxable value added. Instead of \$240,667, the correct amount added should have been \$215,940. This error on the part of the county should be corrected through abatement.

John Witherspoon College has since applied for and received an exemption from property taxes on this property. That exemption was approved for the 2013 assessment, taxes paid in 2014. State statutes require application before the assessment date and approval from the county commission before a property can be exempted from property taxes. The 2013 assessment was the first assessment that the college could satisfy these requirements.