

From: Rittberger Shannon
Sent: Tuesday, February 04, 2014 8:04 AM
To: Mitchell Sharlene
Subject: RE: Abatement Request

This is the background and my reason for recommending denial of the abatement.

Ms. Seljeskog is requesting an abatement because her “property should have been classified as owner occupied.” The property was classed as owner occupied for the 2011 assessment year. The property was replatted and changed legal description prior to the 2012 assessment. A new tax parcel number was assigned to the new legal description for the 2012 assessment. A letter was mailed from the office of the director of equalization to Ms. Seljeskog in February of 2012 requesting an owner occupied application if the property should remain classed as owner occupied. There was no response to that letter. Assessment notices were mailed for the 2012 and 2013 assessments, both of which indicated non-owner occupied classifications, with no appeal on classification to the boards of equalization. Ms. Seljeskog noticed the non-owner occupied classification and has made application for the 2014 assessment. An abatement for this property would be inappropriate given the absence of any assessment appeals, which are the first and most proper recourse for the property owner.

Shannon Rittberger