

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

Tax Year (payable following year) 2014 Parcel # 59202 Phone # 923-4359  
First Name Michael Last Name Evans  
Mailing Address 4818 Mandalay Lane  
City Rapid City State SD Zip 57701  
Email Address

HDRC

Application for an abatement / refund of taxes is being presented due to the following reason(s)

X

- 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 owner met all criteria for an owner occupied classification, and the property was classed as owner occupied until a corrective deed was recorded. The last deed appeared to be a sale of the property, and the owner occupied classification was 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.)

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

RECEIVED

JAN 05 2014

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

Received By: \_\_\_\_\_  
PENNINGTON CO. AUDITOR

Total Valuation: \$206,775.00

Date received in Auditors Office: \_\_\_\_\_

Valuation Abated: \$45,697.00

By: [Signature] Auditor / Deputy

\*\*\*\*\*

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

\_\_\_\_\_  
Town Clerk / City Finance Officer

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

Applicant must contact the municipality for date and time this abatement / refund request will be considered.