

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 # 56902 Phone # 904-710-8809  
First Name Peder Last Name Torgerson  
Mailing Address 5124 Lundin Court  
City Rapid City State SD Zip 57702  
Email Address

4DRC

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; See attached letters.

(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, Pennington County Director of Equalization

Notary / Auditor / Deputy Auditor

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

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

RECEIVED

JAN 05 2014

Total Valuation: \$410,615.00  
Valuation Abated: \$90,690.00

Date received in Auditors Office: \_\_\_\_\_  
By:  Auditor / Deputy

City Approval (if applicable)

Tax Dist: 4D-RC

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 4, 2014

This letter is an attachment to the abatement application requested by Peder Torgerson for the residential property identified as tax ID 56902.

The attached letter was prepared for the 2013 abatement request. The situation details are the same for the 2014 assessment, but the 2014 abatement request could not be acted upon until the 2014 tax bill was printed and due.

It is my recommendation that an abatement be granted for this property due to a timely and complete owner occupied application and no evidence that this property was not the principal place of residence for the owners.

An appropriate abatement would be \$90,690 of the total taxable value of \$410,615 for 2014.

Sincerely,

Shannon Rittberger  
Pennington County Director of Equalization



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December 4, 2014

This letter is an attachment to the abatement application requested by Peder Torgerson for the residential property identified as tax ID 56902.

This property was purchased by the Torgersons from Robert and Sharon Farquhar. The deed transferring ownership was recorded in March of 2012.

The property was classed as owner occupied for the 2012 assessment, taxes paid in 2013, due to the seller qualifying on the assessment date. The first year in which the Torgersons could qualify for an owner occupied classification was the 2013 assessment, taxes paid in 2014.

The owner occupied classification for the property was removed for the 2013 assessment due to the sale of the property, but the office of the county director of equalization mailed the Torgersons a letter at the first of February in 2013 requesting an application for an owner occupied classification. Mr. Torgerson completed an owner occupied application online on February 11, 2013. This application indicates that the Torgersons own additional residential properties in South Dakota and Florida, but that this property is their principal place of residence. This is the only application received by the county office, but is complete and timely for the 2013 assessment. A computer note in the county office appears to contradict the owner occupied application by stating that this property is a "second home, per the owner."

The property was not classed as owner occupied for the 2013 assessment, probably due to the information indicated by the computer note. It is my recommendation to approve the abatement request due to the timely application and no evidence that the property was not the principal place of residence for the Torgersons. An abatement action is an action on taxable value. To abate for a tax difference due to the owner occupied levy, I suggest abating taxable value for an amount equal to the difference between the owner occupied and non-owner occupied levies. **In this situation, my recommendation is to abate \$82,991 of the total \$375,758 taxable value for 2013.** This will result in an appropriate tax difference of \$1,913.36, pending rounding.

The deed for this property indicated an address for the Torgersons in Florida. The 2012 tax bill, paid in 2013, was mailed to their Florida address. All subsequent assessment notices for 2013 and 2014 and the 2013 tax bill were also mailed to the Florida address. In addition, the letter requesting an owner occupied application was also mailed to Florida. The 2013 and 2014 assessment notices have indicated the non-owner occupied classification and provided instructions for an appeal if the classification was incorrect. The county has only recently received change of address information from the Torgersons, and that change will affect all future assessment notices and tax bills.

Sincerely,

Shannon Rittberger  
Pennington County Director of Equalization