

348-8400

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2014  
PARCEL ID 0039359

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

NAME JON E. Ziegler HD RC

MAILING ADDRESS 840 E. CENTRE ST.

CITY Rapid City State S.D. Zip Code 57701

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

- 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 the extension of the tax, to the injury of the complainant;
- 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;
- The property is exempt from the tax;
- The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessments;
- Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid;
- The same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the tax for the year has been paid.

A loss occurred because of flood, fire, storm, or other unavoidable casualty; Date and type of Loss FIRE - MAY 7<sup>th</sup> 2014

Structures have been removed after the assessment date (upon verification by the director of equalization)  
Date structures removed \_\_\_\_\_

Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline as prescribed in § 10-6A-4

Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to temporary duty assignment for the military.

Other / Comments This was the Ziegler Building Center Fire

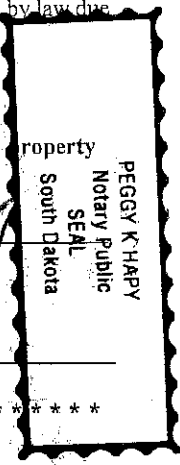
(No tax may be abated on any real property which has been sold for taxes, while a tax certificate is outstanding. Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

I hereby apply for an abatement / refund of property taxes for the above reason(s). **My Commission Expires May 29, 2019**

Subscribed and sworn to, before me this day of August, 2014

[Signature]  
Applicant's Signature

[Signature]  
Notary Auditor / Deputy Auditor



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

Received by \_\_\_\_\_  
JAN 05 2014

Total Valuation \_\_\_\_\_

Date received in Auditor's Office \_\_\_\_\_

Valuation Abated \_\_\_\_\_

By [Signature] PENNINGTON CO. AUDITOR  
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 \_\_\_\_\_ 2008.

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



## 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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March 3, 2014

Jon Ziegler has requested an abatement of the 2014 assessment for the Ziegler Building Center property. This property was severely damaged by fire on May 7, 2014, leaving only a portion of the original buildings. Mr. Ziegler's abatement request does not indicate an amount to be abated.

Staff appraisers with the office of the director of equalization have inspected the property and corrected the assessment in anticipation of the 2015 assessment. Based upon that inspection, it is my recommendation that Mr. Ziegler be granted an abatement in the amount of \$246,346 (taxable) to represent the portion of the property destroyed.

Sincerely,

Shannon Rittberger  
Pennington County Director of Equalization