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# 33693 Phone# 716-1814

First Name Walter Last Name Covey Zip Code 57701

Street Address 119 East Saint Charles City Rapid City State SD Email Address _____

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

X	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. SDCL 10-18-1 (1)
	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. SDCL 10-18-1 (2)
	The property is exempt from taxes. SDCL 10-18-1 (3)
	The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
	Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
	The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
	A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4) Date and Time of Loss:
	Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed:
	Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
	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. SDCL 10-18-2 (9)
	Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
	Other/Comments: Property was classed as owner occupied. 2014 assessment notice was returned by the post office with a note "vacant, unable to forward." Owner occupied classification was removed. Director of Equalization relied upon poor information and should not have made that change.

(No tax may be abated on any real property which has been sold for taxes, while the 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)

Director of Equalization/Deputy Director of Equalization

*Subscribed and sworn to, before me on this _____ day of _____, 20____

Notary/Auditor/Deputy Auditor

RECEIVED
MAR 24 2015

*Date Received by Pennington County: _____

Received By: _____

**Total Valuation: $110,896

**Valuation Abated: $24,785

*Date Received by Auditor's Office: PENNINGTON CO. AUDITOR

Received By: _____

Auditor/Deputy Auditor

City Approval (if applicable) Tax District 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.