



Julie A. Pearson
Pennington County Auditor
130 Kansas City Street #230 • Rapid City, SD 57701
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March 16, 2016

City of Rapid City
Attn: Heidi Weaver
300 6th Street
Rapid City, SD 57701

Dear Heidi:

Enclosed is an abatement from the Department of Equalization. Please schedule the abatement for consideration by the Rapid City Council as soon as possible.

You may want to advise the applicant when the abatement will be heard before the council.

Per SDCL 10-18-7, failure to return the signed original of the abatement document within thirty (30) days of receipt will be considered as concurrence of the application.

If you have any questions, please give me a call.

Sincerely,

Lori Wessel
Deputy Auditor

Enclosure

Application for Abatement and/or Refund of Property Taxes

Board of County Commissioner's of Pennington County, South Dakota

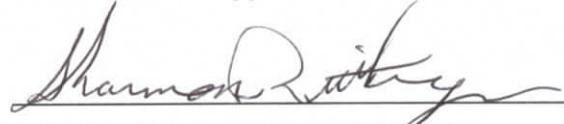
Tax Year (payable following year) 2015 Parcel# 36422 Phone# 716-3914
 First Name Black Hills Power Last Name co/ Kathy Colasardo Zip Code 57701
 Street Address 625 9th Street City Rapid City State SD Email Address _____

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

	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)
X	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: <u>Black Hills Power purchased this property at the end of 2013 and built a sub-station on it. They have paid taxes on it as a state assessed utility. It should be removed from the local tax roll.</u>

(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 16 2016

*Date Received by Auditor's Office: _____

Received By:  PENNINGTON CO AUDITOR
 Auditor/Deputy Auditor

*Date Received by Pennington County: _____

Received By: _____

**Total Valuation: \$138,026

**Valuation Abated: \$138,026

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.

03/16/2016

PENNINGTON COUNTY

Abatement/Refund Action Report

** FINAL **

ABATEMENTS/REFUNDS FOR CITIES and TOWNSHIPS

** FINAL **

RECOMMENDED FOR APPROVAL AS OF 3/16/2016

Civil District: Rapid City, City of

Tax ID	Owner Name	Year	Amount	Type
36422	BLACK HILLS POWER INC	2015	3004.56	Abatement

Reason: BLACK HILLS POWER PURCHASED THIS PROPERTY AT THE END OF 2013 AND BUILT A SUB-STATION ON IT. THEY HAVE PAID TAXES ON IT AS A STATE ASSESSED UTILITY. IT SHOULD BE REMOVED FROM THE LOCAL TAX ROLL.

Total for Rapid City, City of: 3,004.56