

Add to the August 12, 2009 Legal and Finance Agenda:

196

Approve abatement for KT Real Estate for 2008 in the amount of \$3,494.34.

Office of the Pennington County Auditor

315 Saint Joseph Street #107
Rapid City, SD 57701-2892
Telephone (605) 394-2153
Fax (605) 394-6840

August 7, 2009

City of Rapid City
Attn: Amber Sitts
300 6th Street
Rapid City, SD 57701

Dear Amber:

Enclosed is an abatement on a parcel that has been recommended for approval by the Department of Equalization. Please schedule the abatement for consideration by the Rapid City Council as soon as possible.

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,



Liz Kuehn
Deputy Auditor

Enclosures

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2008 (Payable the following year)

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

PARCEL ID 0037665

NAME KT Real Estate, LLC

MAILING ADDRESS PO Box 3140

CITY Rapid City State SD Zip Code 57709

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 _____

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 Size of structure was severely over-estimated.

(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 this _____ day of _____, _____

Shannon Rittberger
Shannon Rittberger, Pennington County Director of Equalization

Notary / Auditor / Deputy Auditor

Date received by Pennington County _____

Received by _____

Total Valuation \$845,789

Date received in Auditor's Office _____

Valuation Abated \$160,835

By _____ 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 _____ 20__.

Town Clerk/City Finance Officer

REPORT DATE 08/07/09

ABATEMENTS/REFUNDS FOR CITY OF RAPID CITY

RECOMMENDED FOR APPROVAL AS OF 08/07/2009

<u>ID#</u>	<u>NAME</u>	<u>YEAR</u>	<u>AMOUNT</u>	<u>TYPE</u>
37665	KT REAL ESTATE LLC,	2008	3,493.34	ABATE/REFUND
	R/E SIZE OF STRUCTURE WAS SEVERELY OVER-ESTIMATED PER DOE			
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