

Office of the Pennington County Auditor

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

June 10, 2010

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

Dear Amber:

Enclosed are abatements on two parcels that have been recommended for approval by the Department of Equalization. Please schedule the abatements 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,



Lori Wessel
Deputy Auditor

Enclosures

REPORT DATE 06/10/10

ABATEMENTS/REFUNDS FOR CITY OF RAPID CITY

RECOMMENDED FOR APPROVAL AS OF 06/10/2010

ID#	NAME	YEAR	AMOUNT	TYPE
34855	LOWELL TRUST AGREE, DELORES C	2008	402.78	ABATE/REFUND
	R/E PROPERTY PURCHASED BY EXEMPT ENTITY AND USED FOR EXEMPT PURPOSE. ABATEMENT FOR 10 MONTH OF THE YEAR.			
34855	LUTHERAN SOCIAL SE,	2009	496.24	ABATE/REFUND
	R/E PROPERTY APPLIED FOR AND QUALIFIED FOR EXEMPTION, BUT EXEMPTION WAS NOT APPLIED DUE TO ERROR IN EQUALIZATION OFFICE.			
	DUE TO ERROR IN EQUALIZATION OFFICE.			

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 0034855

NAME Lutheran Social Services

MAILING ADDRESS East 41st Street

CITY Sioux Falls

State

SD

Zip Code

57105

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 Property purchased by exempt entity and used for exempt purpose. Abatement for 10 months of the year.

(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 6/10/10

Received by Rui S. Weisell

Total Valuation \$22,253

Date received in Auditor's Office 6/09/10

Valuation Abated \$18,544 (10/12)

By Rui S. Weisell 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

RECEIVED

JUN 09 2010

PENNINGTON CO. AUDITOR

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2009 (Payable the following year)

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

PARCEL ID 0034855

NAME Lutheran Social Services

MAILING ADDRESS East 41st Street

CITY Sioux Falls

State

SD

Zip Code

57105

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

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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.

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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 Property applied for and qualified for exemption, but exemption was not applied due to error in equalization office.

(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 6/10/10

Received by Leri L. Wesal

Total Valuation \$22,277

Date received in Auditor's Office 6/09/10

Valuation Abated \$22,277 100%

By Leri L. Wesal 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

RECEIVED
JUN 09 2010
PENNINGTON CO. AUDITOR

Office of the Pennington County Auditor

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

June 11, 2010

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

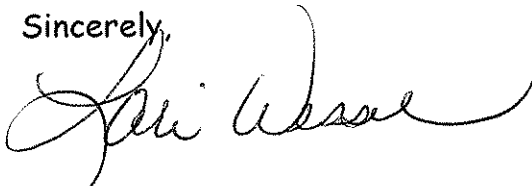
Dear Amber:

Enclosed are abatements that have been recommended for approval by the Department of Equalization. Please schedule the abatements 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,



Lori Wessel
Deputy Auditor

Enclosures

REPORT DATE 06/11/10

ABATEMENTS/REFUNDS FOR CITY OF RAPID CITY

RECOMMENDED FOR APPROVAL AS OF 06/11/2010

ID#	NAME	YEAR	AMOUNT	TYPE
53956	BE DEVELOPMENT COM, R/E 10-18-2 (2) PROPERTY DEEDED TO THE COUNTY IN LIEU OF TAXES OWED.	2004	275.58	ABATE/REFUND
53956	BE DEVELOPMENT COM, R/E 10-18-2 (2) PROPERTY DEEDED TO THE COUNTY IN LIEU OF TAXES OWED.	2005	963.80	ABATE/REFUND
53956	BE DEVELOPMENT COM, R/E 10-18-2 (2) PROPERTY DEEDED TO THE COUNTY IN LIEU OF TAXES OWED.	2006	930.82	ABATE/REFUND
53956	BE DEVELOPMENT COM, R/E 10-18-2 (2) PROPERTY DEEDED TO THE COUNTY IN LIEU OF TAXES OWED.	2007	890.98	ABATE/REFUND
53956	BE DEVELOPMENT COM, R/E 10-18-2 (2) PROPERTY DEEDED TO THE COUNTY IN LIEU OF TAXES OWED.	2008	1,485.66	ABATE/REFUND
53956	BE DEVELOPMENT COM, R/E 10-18-2 (2) PROPERTY DEEDED TO THE COUNTY IN LIEU OF TAXES OWED. R/E 10-18-2 (2) PROPERTY DEEDED TO THE COUNTY IN LIEU OF TAXES OWED.	2009	1,525.36	ABATE/REFUND

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2009 (Payable the following year)

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

PARCEL ID 53956

NAME BE Development, LLC

MAILING ADDRESS 600 Dakota Drive

CITY Rapid City State SD Zip Code 57702

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...
Improvements on any real property were considered or included in the valuation...
The property is exempt from the tax;
The complainant had no taxable interest in the property assessed against the complainant...
Taxes have been erroneously paid or error made in noting payment or issuing receipt...
The same property has been assessed against the complainant more than once in the same year...
A loss occurred because of flood, fire, storm, or other unavoidable casualty...
Structures have been removed after the assessment date...
Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled...
Applicant, having otherwise qualified for classification of owner-occupied single family dwelling...
X Other / Comments 10-18-2 (2) Property deeded to the county in lieu of taxes owed.

RECEIVED

JUN 09 2010

PENNINGTON CO. AUDITOR

(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, Pennington County Director of Equalization

Notary / Auditor / Deputy Auditor

Date received by Pennington County 6/09/10

Received by Eric S. Wessel

Total Valuation \$68,475

Date received in Auditor's Office 6/09/10

Valuation Abated \$68,475

By Eric S. Wessel 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

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 53956

NAME BE Development, LLC

MAILING ADDRESS 600 Dakota Drive

CITY Rapid City State SD Zip Code 57702

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...
Improvements on any real property were considered or included in the valuation...
The property is exempt from the tax;
The complainant had no taxable interest in the property assessed against the complainant...
Taxes have been erroneously paid or error made in noting payment or issuing receipt...
The same property has been assessed against the complainant more than once in the same year...
A loss occurred because of flood, fire, storm, or other unavoidable casualty...
Structures have been removed after the assessment date...
Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled...
Applicant, having otherwise qualified for classification of owner-occupied single family dwelling...
[X] Other / Comments 10-18-2 (2) Property decided to the county in lieu of taxes owed.

RECEIVED JUN 09 2010 PENNINGTON CO. AUDITOR

(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, Pennington County Director of Equalization

Notary / Auditor / Deputy Auditor

Date received by Pennington County 06/09/2010

Received by [Signature]

Total Valuation \$68,400

Date received in Auditor's Office 06/09/10

Valuation Abated \$68,400

By [Signature] 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

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2007 (Payable the following year)

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

PARCEL ID 53956

NAME BE Development, LLC

MAILING ADDRESS 600 Dakota Drive

CITY Rapid City State SD Zip Code 57702

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...
Improvements on any real property were considered or included in the valuation...
The property is exempt from the tax;
The complainant had no taxable interest in the property assessed against the complainant...
Taxes have been erroneously paid or error made in noting payment or issuing receipt...
The same property has been assessed against the complainant more than once in the same year...
A loss occurred because of flood, fire, storm, or other unavoidable casualty...
Structures have been removed after the assessment date...
Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled...
Applicant, having otherwise qualified for classification of owner-occupied single family dwelling...
X Other / Comments 10-18-2 (2) Property deeded to the county in lieu of taxes owed.

RECEIVED

JUN 09 2010

PENNINGTON CO. AUDITOR

(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, Pennington County Director of Equalization

Notary / Auditor / Deputy Auditor

Date received by Pennington County 06/09/2010

Received by [Signature]

Total Valuation \$41,040

Date received in Auditor's Office 06/09/2010

Valuation Abated \$41,040

By [Signature] 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

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2006 (Payable the following year)

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

PARCEL ID 53956

NAME BE Development, LLC

MAILING ADDRESS 600 Dakota Drive

CITY Rapid City State SD Zip Code 57702

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...
Improvements on any real property were considered or included in the valuation...
The property is exempt from the tax;
The complainant had no taxable interest in the property assessed against the complainant...
Taxes have been erroneously paid or error made in noting payment or issuing receipt...
The same property has been assessed against the complainant more than once in the same year...
A loss occurred because of flood, fire, storm, or other unavoidable casualty...
Structures have been removed after the assessment date...
Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled...
Applicant, having otherwise qualified for classification of owner-occupied single family dwelling...
X Other / Comments 10-18-2 (2) Property deeded to the county in lieu of taxes owed.

RECEIVED

JUN 09 2010

(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, Pennington County Director of Equalization

Notary / Auditor / Deputy Auditor

Date received by Pennington County 06/09/2010

Received by [Signature]

Total Valuation \$40,995

Date received in Auditor's Office 06/09/2010

Valuation Abated \$40,995

By [Signature] 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

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2005 (Payable the following year)

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

PARCEL ID 53956

NAME BE Development, LLC

MAILING ADDRESS 600 Dakota Drive

CITY Rapid City State SD Zip Code 57702

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...
Improvements on any real property were considered or included in the valuation...
The property is exempt from the tax;
The complainant had no taxable interest in the property assessed against the complainant...
Taxes have been erroneously paid or error made in noting payment or issuing receipt...
The same property has been assessed against the complainant more than once in the same year...
A loss occurred because of flood, fire, storm, or other unavoidable casualty...
Structures have been removed after the assessment date...
Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled...
Applicant, having otherwise qualified for classification of owner-occupied single family dwelling...
X Other / Comments 10-18-2 (2) Property deeded to the county in lieu of taxes owed.

RECEIVED JUN 09 2010 PENNINGTON COUNTY

(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, Pennington County Director of Equalization

Notary / Auditor / Deputy Auditor

Date received by Pennington County 06/09/2010

Received by [Signature]

Total Valuation \$40,590

Date received in Auditor's Office 06/09/2010

Valuation Abated \$40,590

By [Signature] 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

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2004 (Payable the following year)

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

PARCEL ID 53956

NAME BE Development, LLC

MAILING ADDRESS 600 Dakota Drive

CITY Rapid City

State

SD

Zip Code

57702

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... Improvements on any real property were considered or included... 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. X Other / Comments 10-18-2 (2) Property deeded to the county in lieu of taxes owed.

RECEIVED JUN 09 2010

(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, Pennington County Director of Equalization

Notary / Auditor / Deputy Auditor

Date received by Pennington County 06/09/2010

Received by [Signature]

Total Valuation \$11,379

Date received in Auditor's Office 06/09/2010

Valuation Abated \$11,379

By [Signature] 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