

# Office of the Pennington County Auditor

Pennington County Courthouse

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

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February 14, 2012

City of Rapid City  
Attn: Sharlene Mitchell  
300 6<sup>th</sup> Street  
Rapid City, SD 57701

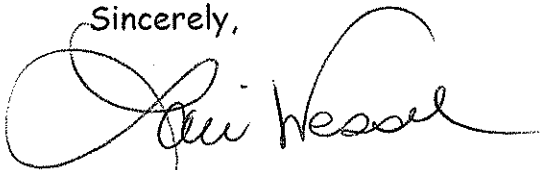
Dear Sharlene:

Enclosed is an abatement/request for refund that has been submitted by the Director of Equalization. Please note that the abatement for Daniel and Karina Mueller has been recommended for denial. Please place the abatement/refund on the agenda for your next City Council meeting.

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

The signed original of the abatement must be returned to our office within 30 days.

Sincerely,

A handwritten signature in black ink, appearing to read "Lori Wessel", with a large, stylized flourish on the left side.

Lori Wessel  
Deputy Auditor

Enclosure

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

TAX YEAR 2010  
2011

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

PARCEL ID 22161-01-10

NAME Daniel and Karina Mueller 415-7601

MAILING ADDRESS 3304 Snowmass Ct

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, 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 Applicant qualifies for owner-occupied dwelling.

(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).

VICKI SMIZER  
NOTARY PUBLIC  
SOUTH DAKOTA

Subscribed and sworn to, before me this 13 day of February, 2012

Karina Mueller  
Applicant's Signature

Vicki Smizer  
Notary / Auditor / Deputy Auditor

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

Received by \_\_\_\_\_

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

Date received in Auditor's Office 2-14-2012

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

By Kim Heasel 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

Tax Years 2010 & 2011

Tax ID No: 22161-01-09

Address: 3304 Snowmass Court, Rapid City, SD 57702

Legal Description: 1N 07E SEC 08 Rapid City Chapel Valley Blk 5, Lot 25

Daniel K. Mueller and Karina Mueller purchased the above-described property on June 15, 2009. They moved into the dwelling on this date. The closing was held at Pennington Title. On this date, unbeknownst to the buyers, the owner-occupied box on the Certificate of Real Estate Value was not filled out or brought to the attention of the buyers. (See Exhibit A). Mr. and Mrs. Mueller paid the 2009 taxes in the year 2010. Mrs. Mueller went to pay the first half of the 2010 taxes on May 2, 2011, and discovered that the dwelling was not classified as owner-occupied. As a result, the taxes increased almost \$1,000. (See Exhibit B). Since Mr. and Mrs. Mueller missed the date for owner-occupied dwelling, both their 2010 and 2011 real estate taxes will be exponentially higher due to the fact that the dwelling was inadvertently not classified as owner-occupied. (See Exhibit B and C).

The situation has been corrected and will be reflected in Mr. and Mrs. Mueller's 2012 real estate taxes. (See Exhibit D). However, as previously noted, the 2010 and 2011 taxes are much higher than they should be. Mr. and Mrs. Mueller are asking for a refund of their overpayment on their 2010 taxes and an adjustment for their 2011 taxes. Mr. and Mrs. Mueller are aware that they should have more thoroughly inspected their tax information when it was first received but did not think to look, as they thought everything had been taken care of at closing. They should not be unfairly taxed for a structure that they have occupied since the closing date. Thank you in advance for your consideration.

1505-09

JUL 07 2009

CERTIFICATE OF REAL ESTATE VALUE [SDCL 7-9-7(4)]

COURTHOUSE USE ONLY  
Book \_\_\_\_\_ Page \_\_\_\_\_  
Ratio Card No. \_\_\_\_\_

State of South Dakota, County of PENNINGTON

Seller(s): RANDALL P. BENSON and HEATHER R. BENSON ( )  
Name Phone Number

Mailing Address 1695 NW 137TH AVENUE, PORTLAND, OR 97229  
Street/Box Number City State/Zip Code

Buyer(s): DANIEL MUELLER and KARINA MUELLER ( )  
Name Phone Number

Current Mailing Address 3304 SNOWMASS COURT, RAPID CITY, SD 57702  
Street/Box Number City State/Zip Code

**NEW**  
Mailing Address 3304 SNOWMASS COURT, RAPID CITY, SD 57702  
Street/Box Number City State/Zip Code

**OWNER OCCUPIED - THIS BOX TO BE COMPLETED BY BUYER ONLY**  
These items are important to complete for property to continue to be classified as owner occupied for a lower property tax rate.

Property is currently classified as owner-occupied YES \_\_\_\_\_ NO \_\_\_\_\_  
 Property will be occupied by buyer on \_\_\_\_\_ (date) YES \_\_\_\_\_ NO \_\_\_\_\_  
 Property will be principal residence of buyer on the above stated date YES \_\_\_\_\_ NO \_\_\_\_\_  
 Do you own any other residential property in the United States? YES \_\_\_\_\_ NO \_\_\_\_\_ If yes, state location \_\_\_\_\_

Signature (BUYER ONLY) \_\_\_\_\_

Legal Description (Please include the number of acres for unplatted properties)

LOT TWENTY-FIVE (25) IN BLOCK FIVE (5) OF CHAPEL VALLEY, TO THE CITY OF RAPID CITY, AS SHOWN BY THE PLAT RECORDED IN BOOK 12 OF PLATS ON PAGE 244 IN THE OFFICE OF THE REGISTER OF DEEDS, PENNINGTON COUNTY, SOUTH DAKOTA.

(1) Date of Instrument 5-11-09

(2) Type of Instrument:

Contract for Deed _____	Warranty Deed <u>X</u>	Executor's Deed _____	Mineral Deed _____
Quit Claim Deed _____	Trustee's Deed _____	Administrator's Deed _____	Gift _____
Other (specify) _____			

(3) Items involved in Transaction

(a) Was this property offered for sale to the general public YES  NO \_\_\_\_\_  
 (b) Relationship between buyer and seller? YES \_\_\_\_\_ NO   
 (c) Was this property sold by owner  agent \_\_\_\_\_

(d) Actual Consideration Exchanged: \$ 226,100.00  
 (e) Adjusted price paid for real estate: \$ 226,100.00  
 (actual consideration less amount paid for major items of personal property which are listed below)

In the blanks below, list any major items of personal property and their value which were included in the total purchase price (i.e. furniture, inventory, crops, leases, franchises): \_\_\_\_\_

(4) Was there Buyer Financing YES  NO \_\_\_\_\_ If yes, items (a) and (b) below MUST be completed

(a) Type of Buyer Financing - check where applicable  
 Conventional Bank Loan  Like Kind Exchange \_\_\_\_\_  
 Cash Sale \_\_\_\_\_ Assumed Mortgage \_\_\_\_\_  
 FHA, FmHA, SDHA Loan \_\_\_\_\_ Farm Credit Service \_\_\_\_\_  
 Contract for Deed \_\_\_\_\_ [must complete part (b)]

(b) Contract for Deed YES \_\_\_\_\_ NO \_\_\_\_\_  
 (if yes, MUST complete items below)  
 Down Payment \_\_\_\_\_  
 Monthly/Yearly Payment \_\_\_\_\_ Interest Rate \_\_\_\_\_  
 No. of Payments \_\_\_\_\_ Balloon Payment \_\_\_\_\_

Signature of seller, Buyer, or agent of Pennington Title

6-15-09  
Date

Exhibit A

**NOTICE OF TAXES DUE  
PENNINGTON COUNTY TREASURER**

315 SAINT JOSEPH, STE 214 RAPID CITY, SD 57701-2894

TAX YEAR: 2009

TAXES PAYABLE IN: 2010

PRESORTED FIRST-CLASS MAIL  
US POSTAGE PAID  
PERMIT NO 308  
RAPID CITY, SD

LEGAL DESCRIPTION OF PROPERTY (FOR TAXING PURPOSES ONLY):

LN 07E SEC 00 RAPID CITY CHAPEL VALLEY BLK 5 LOT 25

FIN 37 08 455 010

ACRES .360

TAX DISTRICT 4/D- -RC-RS 00

TAX ID NO	22161-01-09	TOTAL DUE:	3,502.48
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OWNER OCCUP VALUE 174,566

TAXING DISTRICT	LEVY	TAX \$	OPT OUT \$	LEVY	TAX \$	OPT OUT \$
RAPID CITY SCHOOL DISTRICT	9.247	1,614.21				
NORTH DAKOTA WATER	.027	4.71				
RAPID CITY	3.025	528.06				
RAPID CANYON SEWER	2.866	240.73	259.58			
COUNTY	4.815	840.53				
FAIRGROUNDS	.084	14.66				

9\*\*\*\*\*5-DIGIT 57702

MUELLER, DANIEL  
3304 SNOWMASS CT  
RAPID CITY SD 57702-4834



Exhibit B

NOTICE OF TAXES DUE  
PENNINGTON COUNTY TREASURER

315 SAINT JOSEPH, STE 214 RAPID CITY, SD 57701-2884

TAX YEAR: 2010

TAXES PAYABLE IN: 2011

PRESORTED FIRST-CLASS MAIL  
US POSTAGE PAID  
PERMIT NO 308  
RAPID CITY, SD

LEGAL DESCRIPTION OF PROPERTY (FOR TAXING PURPOSES ONLY):

1N 07E SEC 08 RAPID CITY CHAPEL VALLEY BLK 5 LOT 25

3304 SNOWMASS CT  
PIN 37 08 455 010 ACRES .360 TAX DISTRICT 4/D- -RC-RS NA

TAX ID NO	22161-01-10	TOTAL DUE:	4,484.54
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TAXING DISTRICT	NON-AC VALUE	193,065	LEVY	TAX \$	OPT OUT \$	LEVY	TAX \$	OPT OUT \$
RAPID CITY SCHOOL DISTRICT			13.837	2,533.07				
NORTH DAKOTA WATER			.027	4.94				
RAPID CITY			3.002	549.56				
RAPID CANYON SEWER			2.788	246.23	264.16			
COUNTY			4.770	873.22				
FAIRGROUNDS			.073	13.36				

394-2175  
Def E abatement  
of Taxes

11 \*\*\*\*\*5-DIGIT 57702  
MUELLER, DANIEL  
3304 SNOWMASS CT  
RAPID CITY SD 57702-4834

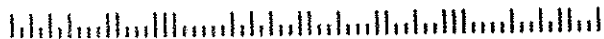


Exhibit B  
cont'd

**- FIRST PAYMENT -**

DUE BY APRIL 30th

Pay on line  
www.co.pennington.sd.us

Check for change of address

PENALTIES AND INTEREST WILL BE ADDED  
TO TAXES NOT PAID BY APRIL 30th

Tax ID No	22161-01-11
Amount Due	2,170.81

PLEASE RETURN THIS STUB WITH PAYMENT

**- SECOND PAYMENT -**

DUE BY OCTOBER 31st

Pay on line  
www.co.pennington.sd.us

Check for change of address

PENALTIES AND INTEREST WILL BE ADDED  
TO TAXES NOT PAID BY OCTOBER 31st

Tax ID No	22161-01-11
Amount Due	2,170.81

PLEASE RETURN THIS STUB WITH PAYMENT

**NOTICE OF TAXES DUE  
PENNINGTON COUNTY TREASURER**

315 SAINT JOSEPH, STE 214 RAPID CITY, SD 57701-2894  
TAX YEAR: 2011 TAXES PAYABLE IN: 2012

PRESORTED FIRST-CLASS MAIL  
US POSTAGE PAID  
PERMIT NO 308  
RAPID CITY, SD

LEGAL DESCRIPTION OF PROPERTY (FOR TAXING PURPOSES ONLY):  
1N 07E SEC 08 RAPID CITY CHAPEL VALLEY BLK 5 LOT 25

3304 SNOWMASS CT  
PIN 37 08 455 010 ACRES .360 TAX DISTRICT 4/D- -RC-RS NA

TAX ID NO	22161-01-11	TOTAL DUE:	4,341.62
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NON-AG VALUE	175,469						
TAXING DISTRICT	LEVY	TAX \$	OPT OUT \$	LEVY	TAX \$	OPT OUT \$	
RAPID CITY SCHOOL DISTRICT	13.690	2,402.17					
NORTH DAKOTA WATER	.028	4.91					
RAPID CITY	3.150	552.73					
RAPID CANYON SEWER	3.032	252.85	279.17				
COUNTY	4.770	836.98					
FAIRGROUNDS	.073	12.81					

11 \*\*\*\*\*5-DIGIT 57702

MUELLER, DANIEL  
3304 SNOWMASS CT  
RAPID CITY SD 57702-4834



Exhibit C



# Certification of Pennington County Owner-Occupied Dwelling

Being designated as owner-occupied makes a property eligible for a reduced levy for school general fund purposes. To qualify you must complete this form and deliver it to your County Director of Equalization at the County Courthouse by **MAY 2 2011** (Postmarked by March 15, 2011 qualifies)

RECEIVED  
MAY 2 2011  
COUNTY DIRECTOR OF  
EQUALIZATION  
PENNINGTON CO. SD

**Applicant Information** (please type or print)

Property Owner Name <b>KARINA MUELLER</b>	Phone Number <b>605-415-7601</b>		
Mailing Address <b>3304 Snowmass Ct.</b>	City <b>Rapid City</b>	State <b>SD</b>	Zip <b>57702</b>
I owned the property described below on November 1, 2010?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
I occupied the property described below on November 1, 2010?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
This is the only property for which I claim the owner-occupied classification in the State of South Dakota?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
The property described below is my principle residence as of November 1, 2010	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
I own other residential property in the United States.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

If yes state location: \_\_\_\_\_

**Property Information**

Street address of the property I owned and occupied November 1, 2010.  
**3304 Snowmass Ct. Rapid City, SD 57702**

OR

Legal description of the property I owned and occupied November 1, 2010.  
**Block 5, Lot 25, Chapel Valley, Rapid City, Pennington Co., SD**

Percentage of property occupied by owner: 100%  
(If the owner occupies less than fifty percent of the living space within the dwelling, the portion of the dwelling so occupied shall be classified as an owner-occupied single-family dwelling)

Does the above described property include a registered mobile home?  Yes  No

Single-family, owner-occupied dwelling is defined as: a house, condominium apartment, townhouse, residential housing consisting of four or fewer units, townhouse, town home, housing cooperative where membership in the cooperative is strictly limited to stockholder occupants of the building, and manufactured or mobile home as defined in SDCL 32-3-1, or any property, building or structure occupied by the owner, which is assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land on which the structure is situated as recorded in the records of the director of equalization.

An owner may have more than one parcel of land classified as owner-occupied if the additional parcel is contiguous to the parcel containing the owner-occupied house. Each parcel that is contiguous, under the same ownership and used as one property shall be considered as owner-occupied. A property is also considered contiguous if separated by a street or alley from the parcel containing the owner-occupied house.

If the dwelling is occupied by a parent of the owner, the parent is considered the owner and occupant of the single-family dwelling. The owner or a legal representative of the owner may sign for signature purposes on the certification of owner-occupied dwelling.

**Signature**  
I hereby state that the above information is correct to the best of my knowledge. Furthermore, I acknowledge that this is the only single-family, owner-occupied dwelling for which I am requesting certification. I further understand that submission of falsified information on this form is perjury and constitutes a Class 5 felony punishable by five years in jail and/or a \$5,000 fine.

Signature K Mueller Date **5-2-11**

This form must be completed and returned to your County Director of Equalization by March 15, 2011. If you have Any questions regarding this form call your local Director of Equalization or call the Department of Revenue & Regulations at 1-605-773-3139.

**Exhibit D**