

# Office of the Pennington County Auditor

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

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April 13, 2009

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

Dear Amber:

Enclosed is an abatement that has 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,



Karen McGregor  
Deputy Auditor

Enclosures

REPORT DATE 04/13/09

ABATEMENTS/REFUNDS FOR CITY OF RAPID CITY

RECOMMENDED FOR APPROVAL AS OF 04/13/2009

ID#	NAME	YEAR	AMOUNT	TYPE
22041	SARGEANT, STEPHEN P / <i>Canyon Lake UNITED METHODIST CHURCH</i>	2008	1,769.02	ABATE/REFUND

R/E THE PROPERTY WAS PURCHASED BY AN EXEMPT ENTITY ON 6/2/08. ABATEMENT IS FOR 7 MONTHS OF 2008.

MONTHS OF 2008.

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Board of County Commissioners of PENNINGTON COUNTY, South Dakota

NAME & ADDRESS CANYON LAKE UNITED METHODIST CHURCH
3500 CANYON LAKE DR RAPID CITY SD 57702

LEGAL DESCRIPTION CHAPEL VALLEY
BLOCK 1 LOT 14D OF LOT 14

ID# 22041 TAXING DISTRICT 4/D- -RC-RS Ag/NON Ag /OO OOC TAX YEAR 2008

Application for an abatement / refund of taxes is being presented due to the following reason (check application provision) SDCL 10-18-1

- 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;
XX 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 of 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 SDCL 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.
XX Other / Comments The property was purchased by an exempt entity on 6-2-08. Abatement is for 7 months of 2008.
(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

Applicant's Signature

Notary / Auditor / Deputy Auditor

Date received by Pennington County
Total Valuation 157,867
Valuation Abated 92,089



Received by
Date received by Auditor's Office 4-13-2009
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 2009

Town Clerk/City Finance Officer

PARCEL ID 37 17 227 014 COUNTY ASSESSORS 2010  
 RECORD KEY 0022041 SEQUENCE # 01 CARDS DISTRICT VOL ABST TY  
 01 4D RCRS RC ND 1  
 GRANTOR NAME - LAST FIRST I FIRST I C STREET #

H D STREET NAME CITY ST ZIP CODE DOF BOOK PAGE DD  
 00000  
 GRANTEE NAME - LAST FIRST I FIRST I C STREET #  
 3500  
 CANYON LAKE UNITED METHODIST CHURCH  
 H D STREET NAME CITY ST ZIP CODE DOF BOOK PAGE DD  
 CANYON LAKE DR RAPID CITY SD 57702 060908 180 07252 WD  
 TN RNG SE SUBD BLK # MS-HES MINERAL SRVY/HES/SUDB NAME ACRES  
 1N 07E 17 1100 1 0000000 CHAPEL VALLEY 000.260

LEGAL DESCRPT LOT 14D OF LOT 14

AG EXEMPTION	0	FREEZE	TYPE EXEMPTION	CH %100	CALLBACK	%	TOT
REMARKS	NA STR	FREEZE	AG STR		LAND		
#	3604	H	D	N POWDERHORN DR	T	S	L

Abatement

Record Key 0022041 PARCEL VALUES PIN #: 37-17-227-014

Grantee Name CANYON LAKE UNITED METHODIST CHURCH  
 Legal Description 1N-07E-17-1100-CHAPEL VALLEY BLOCK: 1  
 LOT 14D OF LOT 14

	08 05/09/08 FACTORED	08 02/29/08 VALUATION	%
Tax Exempt Code/%	000 %	000 %	
Taxing District	4/D- -RC-RS	4/D- -RC-RS	
Abstract Code	OWNER OO ND 1-S	OWNER OO ND 1-S	
# Exempt AG Struct	0	0	
Freeze Code			
Freeze Value	0	0	
NA Structure	NA-D1-S 121387	133100	
AG Structure	0	0	
Land Value	NA-D-S 36480	40000	
TOTAL VALUE	157867	173100	
>>> ESTIMATED TAXES >>>>	3032	3325	

$$157,867 \div 12 \times 7 = 92,089$$