

**APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES**

Abatement # 23-09 Assessment year 2022 Payable Year 2023

Board of County Commissioners of Brookings County, South Dakota

NAME Liebing, Marla J

MAILING ADDRESS 1827 Santee Trl

CITY Brookings State SD Zip Code 57006

Legal Description of Property Indian Hills Addition, Lot 66 Santee Village

Parcel # 40265-01500-066-00

Amount of abatement being requested \$3,204.28

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 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.

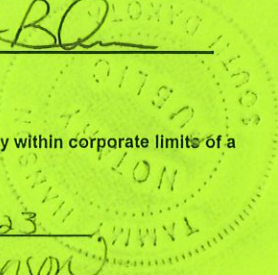
Other / Comments Applicant having otherwise qualified for Disabled Veteran Property Tax Exemption but missed deadline as prescribed in SDCL 10-4-40. Retroactive VA award.

Assessor Recommendation:  **Approve**  Deny Signature Jacob B...

(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 reasons.  
Marla J Liebing  
Applicant's Signature

Subscribed and sworn to, before me this 8<sup>th</sup> day of March, 2023  
Sammy Hanson  
Notary / Auditor / Deputy Auditor



DATE RECEIVED in the County Auditor's office _____	Received by _____	Commission Expires <u>April 20, 2025</u>
Total Valuation _____	Total Taxes on Property _____	
Amount Abated _____	Amount Refunded _____	
Date Approved _____	Check Number _____	

100,000	150,000	150,000	150,000
2019 pay 2020	2020 pay 2021	2021 pay 2022	2022 pay 2023
.923	.944	.926	.957
14.032	15.846	15.775	16.183

# 2,323.07

# 2,191.15

# 2,243.79

Abatement \$ 1,479.75

**\$ 8,237.76**  
Total Abatement

Taxes Paid in 20  
2,547.16

Taxes Paid in 21  
2,644.40

Taxes Paid in 22  
2,763.56

Taxes Due in 23  
\$ 3,204.28

less unpaid in 2023

\$ 5,033.48

↑  
This amount will be abated as allowed for due and payable in 2024 and after.