

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 26-02 Assessment year 2025 Payable Year 2026

Board of County Commissioners of Brookings County, South Dakota

NAME Brookings Municipal Utilities

MAILING ADDRESS 525 Western Ave

CITY Brookings State SD Zip Code 57006

Legal Description of Property NE 1/4 Exc N 916' of W 638' & Exc W 441.5' of E 874.5' of N 198' & Exc W 219' of E 652' of S 164' of N 362' & Exc Lots H-2, H-3, H-4 Section 29-110-49 142.56 Acres Parcel # 04000-11049-291-00

Amount of abatement being requested \$2,409.53

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; - Exempt entity purchased 3/20/2025
- 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 _____

Assessor Recommendation: Approve Deny Signature [Signature]

(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 the 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. [Signature]
Applicant's Signature

Subscribed and sworn to, before me this 23rd day of January, 2026
[Signature]
Notary / Auditor / Deputy Auditor



DATE RECEIVED in the County Auditor's office _____	Received by _____
Total Valuation _____	Total Taxes on Property _____
Amount Abated _____	Amount Refunded _____
Date Approved _____	Check Number _____

Auditor Tax Records Maintenance

File Edit Options Help Chat

Plog **VCS** **P-View** Sort Order: Parcel

Parcel Number 04000-11049-291-00
 Type RE
 Year 2025
 Bill # 1887.0
 04000-11049-291-00
 0401 5-1
 BROOKINGS MUNICIPAL UTILITIES

Names **Legal Info** **Taxes** **Accounts Receivable** **Values** **Specials** **Comments**
Net Acres: 142.56 04

Class	AGAs	Totals
Assessed	332800	332800
Equalized	282880	282880
Assessor Final	332800	332800

Acres	142.56	142.56	ACR
Units	.00	.00	UNIT
		0	

Exempt Value	0	0
Equalized	282880	282880
Taxes	3212.70	3212.70

Comments

Exemptions:

Edit this record

 bcs.jbrehmer
 MNTTAX

Total taxes billed

$\$3,212.70 / 12 \text{ months} = \$267.725 \text{ per month tax}$

$\times 9 \text{ months city owned}$

$\$2,409.53$

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 26-03 Assessment year 2025 Payable Year 2026

Board of County Commissioners of Brookings County, South Dakota

NAME Brookings City dba Brookings Municipal Utilities

MAILING ADDRESS PO Box 588

CITY Brookings State SD Zip Code 57006

Legal Description of Property Branch Creek Addition, Lot 2 Block 1

Parcel # 40071-00100-002-00

Amount of abatement being requested \$38.04

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; Exempt Entity purchased 1/22/2025
- 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 _____

Assessor Recommendation: Approve Deny Signature Jacob [Signature]

(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 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. [Signature] Applicant's Signature

Subscribed and sworn to, before me this 23rd day of January, 2026 [Signature] Notary / Auditor / Deputy Auditor



DATE RECEIVED in the County Auditor's office _____	Received by _____
Total Valuation _____	Total Taxes on Property _____
Amount Abated _____	Amount Refunded _____
Date Approved _____	Check Number _____

Auditor Tax Records Maintenance

File Edit Options Help Chat

Plog **VCS** **P-View** Sort Order: Parcel

Parcel Number 40071-00100-002-00
 Type RE
 Year 2025
 Bill # 11507.0
 40071-00100-002-00
 4001
 5-1
 BROOKINGS CITY ET AL

Names
Legal Info
Taxes
Accounts Receivable
Values
Specials
Comments
 Net Acres: 0.00 (40,071,1,2)

Class	Assessed	Equalized	Assessor Final	Totals
NAD	2500	2395	2500	2500

Acres	.00	.00	ACR
Units	1.00	1.00	UNIT
TIF Base 4001N	0	0	

Exempt Value	0	0
Equalized	2395	2395
Taxes	41.50	41.50

Comments 2025 NEW PLAT FROM 40970-10950-012-25 1

Exemptions:
 Edit this record

 bcs.jbrehmer
 MNTTAX

Total taxes billed

$$\begin{aligned}
 & \$41.50 / 12 \text{ months} = \$3.458333333 \text{ per month tax} \\
 & \quad \times 11 \text{ months city owned} \\
 & \hline
 & \quad \$38.04
 \end{aligned}$$