

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 25-05 Assessment year 2024 Payable Year 2025

Board of County Commissioners of Brookings County, South Dakota

NAME Heron Cove LLC

MAILING ADDRESS 1323 Main Ave S

CITY Brookings State SD Zip Code 57006

Legal Description of Property Outlot 2 in the SW 1/4 NW 1/4 Section 23-110-50

Parcel # 40960-11050-232-15

Parcel # _____

Amount of abatement being requested \$615.41

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 _____

Assessor Recommendation: Approve Deny

Signature Tacob 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.

Subscribed and sworn to, before me this 17th day of January, 2025

[Signature]
Applicant's Signature

[Signature]
Notary / Auditor / Deputy Auditor

Commission Expires
January 19, 2025

DATE RECEIVED in the County Auditor's office _____

Received by _____

Total Valuation _____

Total Taxes on Property _____

Amount Abated _____

Amount Refunded _____

Date Approved _____

Check Number _____

Abatement Calculation

* All structures removed 7/9/2024

$$\begin{array}{l} \text{Annual Structure taxes } \$1,276.27 / 365 \text{ days} = \$3.49630137 \text{ per day tax} \\ \quad \times 176 \text{ days} \\ \hline \quad \$615.41 \end{array}$$

Auditor Tax Records Maintenance

File Edit Options Help Chat

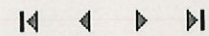


Plog

VCS

P-View

Sort Order: Parcel



Parcel Number

40960-11050-232-15

Type Year

RE 2024

Bill #

17798.0



Lookup

Recent

40960-11050-232-15

4001 5-1

HERON COVE LLC

1120 WESTERN AVE, BROOKINGS, SD

Net Acres: 0.00 (40,960, .)

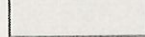
Names Legal Info Taxes Accounts Receivable Values Specials Comments

Class

NAD



NAD1



Totals

Assessed

70400

73900

144300

Equalized

68100

71500

139600

Assessor Final

70400

73900

144300

Acres

.00

.00

.00 ACR

Units

1.00

1.00

2.00 UNIT

0

Exempt Value

0



0



0

Equalized

68100

71500

139600

Taxes

1215.58

1276.27

2491.85

Comments

RENTAL

1

Exemptions:

☐ Edit this record

**Notes

Director

Treasurer

Exit

View

jbrehmer

MNTTAX