

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 24-13 Assessment year 2023 Payable Year 2024

Board of County Commissioners of Brookings County, South Dakota

NAME Reserve RE 45 LLC

MAILING ADDRESS 120 Main Ave S

CITY Brookings State SD Zip Code 57006

Legal Description of Property Reserve Third Addition, Block 2

Parcel # 40501-00200-000-00

Amount of abatement being requested \$ 11,816.39

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 DOE office did not value property per SDCL 10-6-137.1

Assessor Recommendation: Approve Deny Signature Jason Blum

(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.
[Signature]
Applicant's Signature

Subscribed and sworn to, before me this 15th day of April, 2024
[Signature]
Notary / Auditor / Deputy Auditor
Commission Expires April 20, 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 _____



Parcel Number 40501-00200-000-00	Type RE	Year 2023	Bill # 16076.0	<input type="button" value="Lookup"/> <input type="button" value="Recent"/>	40501-00200-000-00 4001 5-1 RESERVE RE 45 LLC 1730 CHRISTINE AVE, BROOKINGS, SD Net Acres: 0.00 (40,501.2,)
<input type="button" value="Names"/> <input type="button" value="Legal Info"/> <input type="button" value="Taxes"/> <input type="button" value="Accounts Receivable"/> <input type="button" value="Values"/> <input type="button" value="Specials"/> <input type="button" value="Comments"/>					

Class	NADC	NADC2	Totals
Assessed	274400	3234000	3508400
Equalized	268600	3166100	3434700
Assessor Final	274400	3234000	3508400
Acres	.00	.00	.00 ACR
Units	1.00	1.00	2.00 UNIT
Exempt Value	0	1832248	1832248
Equalized	268600	1333852	1602452
Taxes	5088.63	25269.83	30358.46
Comments	2022 NEW PLAT FROM 40970-11050-363-00		1

Exemptions: **DF7**

Edit this record



Director of Equalization

520 3rd St Suite 200

Brookings, SD 57006

Tel.: (605) 696-8220 Fax: (605) 696-8224

Email: jbrehmer@brookingscountysd.gov

3/14/2024

Property Owner: Reserve RE 45 LLC
Property Address: 1730 Christine Ave, Brookings
Legal Description: Reserve Third Addition, Block 2

Brookings County Property Owner:

This letter is in reference to a legislative change that took effect in 2022, regarding SDCL 10-6-137.1. Specifically, the law changed in the way the Director of Equalization assesses partially complete new construction apartment properties. The law reads ***“During construction, the assessed value of the property may not exceed the property’s assessed value in the year preceding the start of construction.”***

What this means for the property owner, is the Director of Equalization should not have placed an assessed value on any partial complete apartment structures in 2023, and will correct the taxes billed & due in the current year (2024) by way of abatement. Your specific application is included in this mailing. Please sign & notarize, and return to our office ASAP. The applications will be approved at the soonest upcoming commission meeting.

The Director of Equalization will also correct any 2024 values that have been assessed on partial complete construction apartment structures, and send out adjusted assessment notices, after approval at the April 9th County Board of Equalization meeting.

We apologize for the oversight, and any inconvenience this may have caused. I assure you we are working diligently on correcting the error, and sincerely appreciate your understanding as we process the abatements & value corrections necessary.

If there are any questions or concerns on this matter, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Jacob Brehmer".

Jacob Brehmer
Director of Equalization, Brookings County