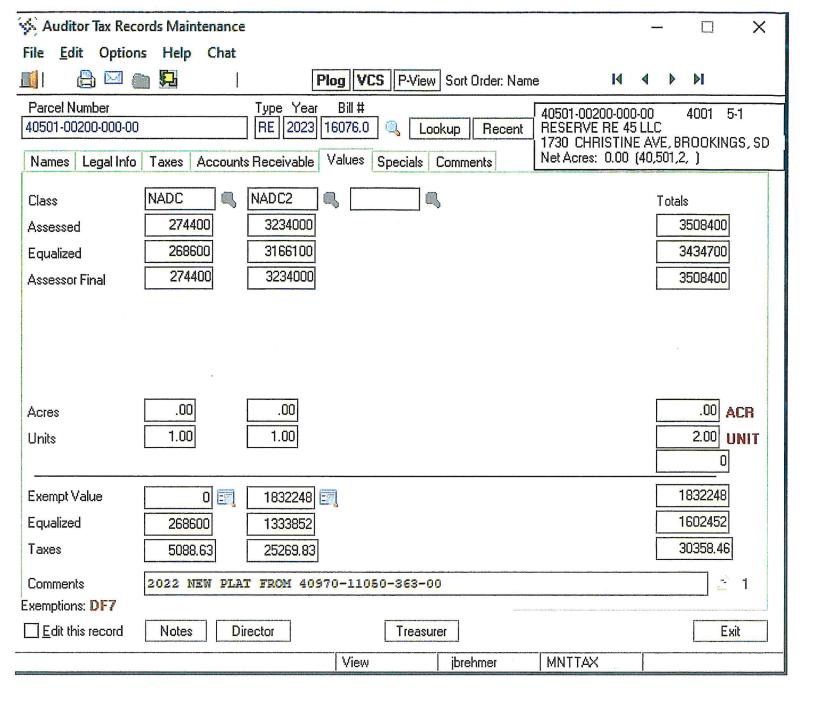
APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # <u>24-/3</u>	Assessment year 2023 Payable Year 2029
Board of County Commissioners of _Brookings	County, South Dakota
NAME RESERVE RE 45 LLC	THE REPORT OF THE PARTY OF THE
MAILING ADDRESS 120 Main Ave S	
CITY Brookings	State
Legal Description of Property Reserve Third Addition, Block 2	
设施的联系。 可以在1000年1000年1000年1000年1000	
Parcel # 40501-00200-000-00	
Amount of abatement being requested # 11,816.39	
	等的表现的特别是一种,但是一种的特别的一种,但是一种的一种。
Application for an abatement / refund of taxes is being pres	sented due to the following reason (check applicable provision)
An error has been made in any identify real property or in the extension of the	ring entry or description of the real property, in entering the valuation 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 owneroccupied single family dwelling, but missed the deadline as prescribed by law due to temporary duty assignment for the military.	
X Other / Comments DOE office di	d not value property per SDCL 10-6-137,1
Assessor Recommendation: Approve Deny Signature Jacob Bl	
(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 day of March	
Applicant's Signature	Notary Auditor / Deputy Auditor Commission Expires
DATE RECEIVED in the County Auditor's office	April 20, 2025
Total Valuation	Total Taxes on Property
Amount Abated	Amount Refunded
Date Approved	Check Number





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 structrures, 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,

Jacob Brehmer

Director of Equalization, Brookings County

Jacob RO