

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 23-08 Assessment year 2022 Payable Year 2023

Board of County Commissioners of Brookings County, South Dakota

NAME Jones Optometric Clinic LLC

MAILING ADDRESS 1208 22nd Ave S

CITY Brookings State SD Zip Code 57006

Legal Description of Property Lot 2A Block 2A Hyland Addition, City of Brookings

Amount of abatement being requested \$1,282.79

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 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.

Subscribed and sworn to, before me this 24 day of April, 2023

Applicant's Signature [Signature]

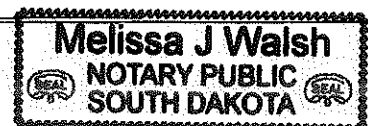
Notary / Auditor / Deputy Auditor [Signature]

DATE RECEIVED in the County Auditor's office _____ Received by _____

Total Valuation _____ Total Taxes on Property _____

Amount Abated _____ Amount Refunded _____

Date Approved _____ Check Number _____



* Property assessment included basement in error. Abatement for 2020 pay 2021, 2021 pay 2022, and 2022 pay 2023 below.

	20 pay 21	21 pay 22	22 pay 23
Value of Basement	\$57,233	\$57,233	\$57,233
	<u>X 62% complete</u>	<u>X 20% Discretionary</u>	<u>X 40% Discretionary</u>
	34,340	11,447	22,893
	<u>X .944 NA Factor</u>	<u>X .926 NA Factor</u>	<u>X .957 NA Factor</u>
	32,416.96	10,599.92	21,908.60
	<u>X 19.727 NA Levy</u>	<u>X 19.542 NA Levy</u>	<u>X 19.908 NA Levy</u>
Taxes paid on basement	\$639.49	\$207.14	\$436.16
	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <div style="border-left: 1px solid black; height: 50px; margin: 0 auto; width: 1px;"></div> <div style="border-left: 1px solid black; height: 50px; margin: 0 auto; width: 1px;"></div> <div style="border-left: 1px solid black; height: 50px; margin: 0 auto; width: 1px;"></div> </div> </div>		
	\$1,282.79		

