

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 23-12

Assessment year 2022 Payable Year 2023

Board of County Commissioners of Brookings County, South Dakota

NAME _____

MAILING ADDRESS _____

CITY _____ State _____ Zip Code _____

Legal Description of Property Timberline Addition, Lot 4 Block 3

Parcel # 40621-00300-004-00

Amount of abatement being requested \$2,323.07

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 Applicant having otherwise qualified for the Disabled Veteran Property Tax Exemption, but missed deadline as prescribed in SDCL 10-4-40. 2-17-2023 Retroactive date of abatement.

Assessor Recommendation: Approve Deny Signature T. Scott B.

(No tax may be abated on any real property which has been sold for taxes, while a tax certificate is outstanding -- Any abatement of property with corporate income tax liability 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 April 2023

✓ Applicant's Signature

Notary / Auditor / Deputy Auditor

Melissa J Walsh
NOTARY PUBLIC
SOUTH DAKOTA

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

Ablatement Calculation

\$150,000 ← would have been exempt per VA award date 2-17-2022

$$150,000 / 1,000 = 150 \times \overset{\text{Factor}}{.957} = 143.55 \times \overset{\text{Levy}}{16.183} = \$2,323.57$$

THOMAS L. ASSALONI
DIRECTOR
RECEIVED