

*Director of Equalization
Brookings County
520 3RD St #110
Brookings, SD 57006
(605) 696-8220*

TO: Brookings City Council

FROM: Joyce Dragseth
Director of Equalization

DATE: January 11, 2016

RE: Abatement Application #16-01 Shirley Christopherson

PROPERTY: Parcel # 40175-00800-001-00
Legal Description: Lot 1 Blk 8 Folsom Addition to Brookings City
Request abatement of \$216.28

RELATED

FACTS: An abatement application has been submitted for the above listed property.

Property Owner successfully applied for a qualifying tax program and the application amount was not applied by the DOE office; a complete error on the part of the DOE office. The amount being requested to abate is \$216.28.

ASSESSORS

RECOMMENDATION: APPROVAL OF ABATEMENT #16-01

#16-001

APPLICANT SHOULD USE THIS SPACE FOR FULL DESCRIPTION OF PROPERTY

DESCRIPTION OF PROPERTY	Year	Valuation	State Tax	Consolidated Tax	AMT. OF ABATEMENT OR REFUND	
					ASKED	ALLOWED
40175-00800-001-00 138 2nd Ave S	2015	85100	Taxable \$80,080		216.28	

Approved by City or Township Board

Dated Feb. 23, 2014

Tommy Reed
Chairman City Board

Approved by authority of Subdivision of SDC 57.0801.

Dated _____, 19____

Chairman County Board.

Rejected:

Reasons:

Dated _____, 19____

Chairman County Board.

Applicant advised of action by notice dated _____, 19____

County Auditor.

No. 16-001

Application FOR

Abatement or Refund OF

Mr. Shirley Christopherson

138 2nd Ave S

P. O. Brookings, SD 57006

OFFICE OF COUNTY AUDITOR

County

Received and filed in my office on

_____, 19____

County Auditor.

By _____ Deputy.

SDC-12

#16-001

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Tax Year Payable 2015/pay 2016

Board of County Commissioners of Brookings County, South Dakota

NAME Shirley Christopherson

MAILING ADDRESS 138 2nd Ave S

CITY Brookings State SD Zip Code 57006

Legal Description of Property Lot 1 BK 8 Folsom Addn. 40175-00800-001-00

Application for an abatement / refund of taxes is being presented due to the following reason (check applicable provision)

DOE Office Error - Failed to Apply Applicable Application Numbers
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 _____

(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 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 _____, _____

Shirley Christopherson
Applicant's Signature

Notary / Auditor / Deputy Auditor

by Jane Magrath