

16-004

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

TO: Brookings County Commissioners

FROM: Chris Lilla
Director of Equalization

DATE: March, 1 2016

RE: Abatement Application #16-004 Brookings City

PROPERTY: Parcel # 40960-11050-354-00
Legal Description: Outlot A, Exc Lot h-2 & Exc D&D Addn in SE1/4 of Sec 35-110-50

Request abatement of \$1,367.04

RELATED
FACTS: An abatement application has been submitted for the above listed property. And Approved at the City.

Property has been transferred from a private entity to the City and is now an exempt property. City has already approved the abatement at their meeting.

ASSESSORS
RECOMMENDATION: APPROVAL OF ABATEMENT #16-004

16-004

**Brookings City Clerk
Abatement and Refunds**

South Dakota Codified Law 10-18-6 & 7 stipulates that no tax on property within a municipal corporation shall be abated or refunded without the approval of the governing body of said Municipal Corporation, duly filed with said application.

In any case where the concurrence of a municipality in the granting of any abatement of refund is required, the action of the municipality shall be certified to and filed with the county auditor of the county within thirty days after an application for such concurrence shall have been filed with the clerk or the presiding officer of the governing body of such municipality, and if not so filed with said county auditor within such time, the municipality shall be deemed to have concurred in granting the application.

Application:	City of Brookings
Year:	2015
Abatement Amount for 2015:	\$1,367.04
Address:	N/A
Parcel Number:	40960-11050-354-00
Legal Description:	Outlot A, excluding Lot H2 & excluding D & D Addition in the Southeast 1/4 of Section 35-T110N-R50W

Background: This parcel was deeded to the City in 2015. The revised taxes are as follows:

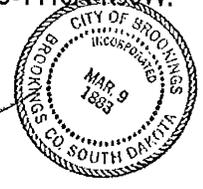
2015 property taxes charged:	\$4,479.20
2015 revised property taxes:	\$3,112.16
Amount to be abated from 2015 taxes:	\$1,367.04

I hereby certify that on January 26th, 2016, the following attached application for abatement or refund of taxes has been duly acted on by the governing body of the city or town of Brookings, in Brookings, South Dakota.

Such action is recorded in the official minutes of said municipality, dated January 26, 2016, and reads as follows: "A motion was made by CM Dan Hansen, seconded by CM Keith Corbett, to approve an abatement request made by the City of Brookings to abate the 2015 property taxes in the amount of \$1,367.04 for Parcel No. 40960-11050-354-00, located on Outlot A, excluding Lot H2 & excluding D & D Addition, Section 35-T110N-R50W.

"All present voted yes; motion carried."

Signed by: Shari Thornes
Shari Thornes, City Clerk
City of Brookings, Brookings, SD



APPLICANT SHOULD USE THIS SPACE FOR FULL DESCRIPTION OF PROPERTY

DESCRIPTION OF PROPERTY	Year	Taxes Valuation	State Tax	Consolidated Tax	AMT. OF ABATEMENT OR REFUND	
					ASKED	ALLOWED
40960-11050-354-00	2015	\$4,479.20			\$1,367.09	
See legal other side						

Approved - Disapproved by City or Town-
ship Board

Dated 19

Chairman City or Twp. 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. 16-004

Application

FOR

Abatement or Refund

OF

Mr. City of Brookings

P. O. Box 270, Brookings, S.D. 57008

OFFICE OF COUNTY AUDITOR

County

Received and filed in my office on

19

County Auditor.

By

Deputy.

SES-12

16-004

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

2015 pay 2016

Tax Year Payable _____

Board of County Commissioners of Brookings County, South Dakota

NAME City of Brookings

MAILING ADDRESS Po Box 270

CITY Brookings State SD Zip Code 57006

Legal Description of Property Out Lot A exc Lot H-2 + Exc D+B Addn in SE 1/4 Sec 35-110-50

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 City purchased land and is now exempt

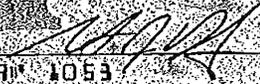
(No tax may be abated on any real property which has been sold for taxes, while a tax certificate is outstanding. - Any abatement of property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

I hereby apply for an abatement / refund of property taxes for the above reasons.

Subscribed and sworn to, before me this _____ day of _____, _____

Applicant's Signature

Notary / Auditor / Deputy Auditor

		1053
PAY TO THE ORDER OF <u>Brookings County Finance Office</u> \$ <u>3112</u>		78-0844-0914
<u>Three Thousand One Hundred Twelve</u> DOLLARS		<u>16</u>
DATE <u>11/19/16</u>		
First Bank & Trust P.O. Box 1097 Brookings, SD 57004 www.bankfirst.com		Steven Britzman - Trust Account 
MEMO: 10911084461 1053769091 1053		

pd to
 Brookings Finance
 County Office
 on 1/20/16