

16-005

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

TO: Brookings County Commissioners

FROM: Joyce Dragseth
Director of Equalization

DATE: February 5, 2016

RE: Abatement Application #16-005 Johnson, Mark S ET AL

PROPERTY: Parcel # 03000-11249-103-00
Legal Description: S ½ Sec 10-112-49

Request abatement of \$1,164.04

RELATED

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

For 2014 Assessment year, property was put in an incorrect neighborhood in our valuation system, resulting in the property not receiving a 71% market adjustment. This would have taken the 2014 assessment on the house from \$221,200 to \$157,100. The amount of taxes being abated based on this is \$1,164.04.

ASSESSORS

RECOMMENDATION: APPROVAL OF ABATEMENT #16-005

#16-005

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 Johnson, Mark S + Pamela

MAILING ADDRESS 19756 475th Ave

CITY White

State SD

Zip Code 57276

Legal Description of Property 5 1/2 Sec 10-112-49

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 put in incorrect neighborhood, didn't get 71% market factor (office error)

(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 _____, _____

Pamela Johnson
Applicant's Signature

Notary / Auditor / Deputy Auditor