

***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: June 23, 2016

RE: Abatement Application #16-008 – Sinai City

PROPERTY: Parcel # 35100-00400-010-00
ORIGINAL PLAT, LOT 10, BLOCK 4

Request abatement of 2015 - \$14.76
2016 - \$14.74 (estimated)

RELATED

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

Sinai City notified the finance office that they had received a tax bill. This entity is tax exempt. DOE office failed in re-classifying this property as exempt for the 2015 assessment w/taxes payable in 2016 for \$14.76, and again for the 2016 assessment, taxes payable 2017. DOE has corrected this property to be exempt in the future 2017 assessment.

ASSESSORS

RECOMMENDATION: APPROVAL OF ABATEMENT #16-008

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
35100-00400-010-00	2015	\$500		\$14.26		
	2016	\$500		\$14.74	(Estimated)	

Approved - Disapproved by City or Township Board

Dated _____, 19____

Chairman City or Twp. Board

Approved by authority of Subdivision of SDC 57.0801.

Dated _____, 19____

Chairman County Board.

Reflected:

Reasons:

Dated _____, 19____

Chairman County Board.

Applicant advised of action by notice dated

_____, 19____

County Auditor.

No. 16-008

Application

FOR

Abatement or Refund

OF

City of Sineau

P. O.

OFFICE OF COUNTY AUDITOR

Brookings County

Received and filed in my office on

_____, 19____

County Auditor.

By _____

Deputy.

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Tax Year Payable 2016
2017

Board of County Commissioners of Brookings County, South Dakota

NAME City of Sioux

MAILING ADDRESS _____

CITY _____ State _____ Zip Code _____

Legal Description of Property _____

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 _____

(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.

[Signature]
Applicant's Signature

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

Notary / Auditor / Deputy Auditor