

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 20-5 Assessment year 2019 Payable Year 2020

Board of County Commissioners of Brookings County, South Dakota

NAME City of Brookings Brookings Municipal Utilities

MAILING ADDRESS 520 3rd St / Po Box 588

CITY Brookings State SD Zip Code 57006

Legal Description of Property NW 1/4 Exc 5 860' of N 1,970' of W 628' & Exc N 1110' & Exc Lot H-2; NE 1/4 Exc N 1110' of W 478' & Exc N 584' of E 524' Sec 13-110-50 219.37 Acres Parcel # 06000-11050-132-00

Amount of abatement being requested \$4,938.23

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; City BMU purchased on 1-3-2019
- 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 _____

Assessor Recommendation: Approve Deny Signature Tacob Blum

(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 13th day of January, 2020

Kauro Julius, Finance & Accounting
Applicant's Signature

Dean Stoeber
Notary / Auditor / Deputy Auditor

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

Auditor Tax Records Maintenance

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Plog VCS P-View

Parcel Number: 06000-11050-132-00 Type: RE Year: 2019 Bill #: 2414.0
 CITY OF BROOKINGS Net Acres: 309.95 06

Class	AGA	AGA1	NAA1S	Totals
Assessed	659200	20400	39300	718900
Equalized	560320	17340	36275	613935
Assessor Final	659200	20400	39300	718900

Acres	AGA	AGA1	NAA1S	Totals
309.95	.00	.00		309.95 ACR
.00	1.00	1.00		2.00 UNIT
				0

Exempt Value	0	8500	0	8500
Equalized	560320	8840	36275	605435
Taxes	7015.72	110.68	528.74	7655.14

Comments:

Exemptions: AG

**Notes Exit

Key Entry | jbrehmer | MNNTAX

Land Taxes

$\$7,015.72 / 309.95 \text{ Acres} = \$22.635 \text{ per Acre Tax}$

Parcel # 06000-11050-132-00 City of Brookings purchased 219.37 Acres on 1-3-2019
BMU

Parcel # 06000-11050-132-05 Craig D + Munla J Hoyer, purchased 78.18 Acres on 2-1-2019

Parcel # 06980-11050-132-00 Warren Hickey purchase 12.4 Acre building site on 2-1-2019

↓
over

City of Brookings
BMU

Per Acre Tax
 $\$22.635 \times 219.37 \text{ Acres} = \$4,965.44 / 365 \text{ days} =$
 $\$13.6039 \text{ per day} \times 363 \text{ days owned} = \$4,938.23$
(abatement)

Craig + Marla Hoyer

Per Acre Tax
 $\$22.635 \times 78.18 \text{ Acres} = \$1,769.60 / 365 \text{ days} =$
 $4.848230 \text{ per day} \times 333 \text{ days owned} = \$1,614.46$

Warren Hickey

Per Acre Tax
 $\$22.635 \times 12.4 \text{ Acres} = \$280.674 + 110.68 + 528.74 = \920.094
buildings house

$\$920.094 / 365 = 2,52080 \times 333 \text{ days owned} = \839.43

Kathryn Hill $\$263.02$ for owning all property up to dates of closing

Total Tax Billed

$$\#2,546.22 / 365 \text{ days} =$$

$$6.729 \text{ per day tax} \times 210 \text{ days}$$

$\#1,413.17$