

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 20-13 Assessment year 2019 Payable Year 2020

Board of County Commissioners of Brookings County, South Dakota

NAME Terry D & Nancy A Swenson

MAILING ADDRESS 610 Antelope St S

CITY Elkton State SD Zip Code 57026

Legal Description of Property Lots 8-9, Block 8 Brown's Plat Addition Elkton City  
Parcel # 34075-00800-008-00

Amount of abatement being requested \$360.25

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 5-18-2019
- 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 Terry Swenson

(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 30th day of January, 2020

Terry Swenson  
Applicant's Signature

Jean Steeber  
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 _____

Jean Steeber 2/10/2020

Abatement figures for Terry Swenson in Elkton.

Garage value is  $10,220 / 1000 = 10.22 \times .923 = 9.43 \times 19.971 = \$188.38$  for the year / by 12 gives you 15.69 per month  $\times 3$  months gives you \$47 to abate back for no use for 3 months.

House value is  $100,780 / 1688$  sq. ft. gives you \$59.70 per sq. ft. The main house is 1112 sq. ft. so  $1112 \times 59.70 = 66,386.4 / 1000 = 66.3864 \times .923 = 61.27 \times 19.971 = \$1,223.71$  for the year / by 12 = \$101.97 per month. Which \$101.97 will be abated due to displacement from the home for 1 month.

The addition off the back of the house is 576 sq. ft.  $\times 59.70 = 34,387.2 / 1000 = 34.3872 \times .923 = 31.73 \times 19.971 = \$633.86$  for the year / 12 = \$52.82 per month  $\times 4$  months = \$211.28 to abate back for lack of use for 4 months.

For a grand total of \$360.25 total abatement.