



Brookings County Finance Office

520 3rd Street Suite 100 ♦ Brookings, SD 57006

Phone: (605) 696-8250

January 26, 2026

TO: Brookings County Commission
FROM: Jennifer Beller, Deputy Finance Officer
RE: Tax Abatement

- **Abatement 26-01** Applicant applied for abatement due to structure being removed after assessment date. Structure removed 5/1/2025.
Amount of abatement **\$207.75**

Jacob Brehmer, Director of Equalization and Lori Schultz, Finance Officer both recommend approval of this application.

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 26-01 Assessment year 2025 Payable Year 2026

Board of County Commissioners of Brookings County, South Dakota

NAME Kenneth Fidele

MAILING ADDRESS 112 Marvin Ave

CITY Volga State SD Zip Code 57071

Legal Description of Property ASKS Addition, Lot 1 Block 14, Volga City

Parcel # 36025-01400-001-00

Amount of abatement being requested \$ 207.75

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 5/1/2025
- 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 [Signature]



(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.
[Signature]
Applicant's Signature

Subscribed and sworn to, before me this 6th day of January, 2026
[Signature]
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 _____