

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 26-03 Assessment year 2025 Payable Year 2026

Board of County Commissioners of Brookings County, South Dakota

NAME Brookings City dba Brookings Municipal Utilities

MAILING ADDRESS Po Box 588

CITY Brookings State SD Zip Code 57006

Legal Description of Property Branch Creek Addition, Lot 2 Block 1

Parcel # 40071-00100-002-00

Amount of abatement being requested \$38.04

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; Exempt Entity purchased 1/22/2025
- 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 Jacob [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 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 23rd 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 _____

**Auditor Tax Records Maintenance**

File Edit Options Help Chat

**Plog** **VCS** **P-View** Sort Order: Parcel

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Parcel Number:  Type:  Year:  Bill #:

40071-00100-002-00    4001    5-1  
 BROOKINGS CITY ET AL  
 Net Acres: 0.00 (40,071.1,2)

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Class	NAD				Totals
Assessed	<input type="text" value="2500"/>				<input type="text" value="2500"/>
Equalized	<input type="text" value="2395"/>				<input type="text" value="2395"/>
Assessor Final	<input type="text" value="2500"/>				<input type="text" value="2500"/>

  

Acres	<input type="text" value=".00"/>				<input type="text" value=".00"/> <b>ACR</b>
Units	<input type="text" value="1.00"/>				<input type="text" value="1.00"/> <b>UNIT</b>
TIF Base 4001N	<input type="text" value="0"/>				<input type="text" value="0"/>
Exempt Value	<input type="text" value="0"/>				<input type="text" value="0"/>
Equalized	<input type="text" value="2395"/>				<input type="text" value="2395"/>
Taxes	<input type="text" value="41.50"/>				<input type="text" value="41.50"/>

Comments:    1

Exemptions:  Edit this record               

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   bcs.jbrehmer    MNTTAX

Total taxes billed

$$\begin{aligned}
 & \$41.50 / 12 \text{ months} = \$3.458333333 \text{ per month tax} \\
 & \quad \times 11 \text{ months city owned} \\
 & \quad \underline{\quad \quad \quad} \\
 & \quad \quad \quad \$38.04
 \end{aligned}$$