

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Abatement # 26-09

Assessment year 2025 Payable Year 2026

Board of County Commissioners of Brookings County, South Dakota

NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Legal Description of Property Indian Hills Addn Lot 2C of Lot 49  
Siox Village 1482 sq ft

Amount of abatement being requested \$ 1,366.66

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 \_\_\_\_\_

**Assessor Recommendation:** Approve Deny      Signature Tarob Bellin

(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 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

by Tarob Bellin, Deputy Finance Officer      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 _____

2025 pay 2026 taxes

FORM: PT 38

ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED

APPLICATION DUE TO THE COUNTY TREASURER'S OFFICE ANNUALLY ON OR BEFORE APRIL 1, SDCL 10-6A

APPLICANT INFORMATION \*\*\* Applicant - Also complete all of page 2 \*\*\*

LAST NAME	FIRST NAME	BIRTH DATE (MM/DD/YYYY)	
PHONE NUMBER	EMAIL ADDRESS	COUNTY Brookings	
MAILING ADDRESS	CITY Brookings	STATE SD	ZIP CODE 57006

HOUSEHOLD INFORMATION List all others living in the household. If you are applying as part of a multiple-member household, you must include their income as well as your own. Please list other members of the household below.

LAST NAME	FIRST NAME AND MIDDLE INITIAL	AGE	RELATIONSHIP
1.			
2.			
3.			

PROPERTY INFORMATION Legal description of the property for which exemption is requested

40265-02000-049-35  
 Indian Hills Addn Lot 2c of Lot 49  
 Sioux Village 1482 sq ft

COUNTY TREASURER OFFICE USE

I hereby certify this applicant meets all requirements for a property tax program in SDCL 10-6A.  
 The applicant does not meet the qualifications for the property program in SDCL 10-6A.

TREASURER OFFICE SIGNATURE Jon Schultz	DATE 2/24/26	BASE YEAR 1997
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DIRECTOR OF EQUALIZATION OFFICE USE

APPLICANT NAME	PARCEL NUMBER 40265-02000-049-35
BASE YEAR 1997	ASSESSMENT TO BE FROZEN \$ 72,800
Is the described property a single-family dwelling, condominium, apartment, or manufactured home?	<input checked="" type="checkbox"/> YES ( ) NO
Is the current full and true value of the home, garage, and up to 1 acre less than \$356,391	<input checked="" type="checkbox"/> YES ( ) NO
DIRECTOR OF EQUALIZATION OFFICE SIGNATURE Paul Smith Deputy	DATE 2-24-26