

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Tax Year Payable _____

Board of County Commissioners of _____ County, South Dakota

NAME _____

MAILING ADDRESS _____

CITY _____ State _____ Zip Code _____

Legal Description of Property _____

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 _____

(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 _____, _____

Applicant's Signature

Notary / Auditor / Deputy Auditor /Municipality

DATE RECEIVED in the County Auditor's office _____

Received by _____

Total Valuation _____

Total Taxes on Property _____

Amount Abated _____

Amount Refunded _____

Date Approved _____

Check Number _____