

Memorandum #08-79

To: *City Commission*
From: *Finance Officer*
Date: *4/10/2008*
Subject: *Application for Tax Abatement*

We received notice from the Yankton County Treasurer's Office of requests from James Tramp and Anita Gross / Pure Ice Properties, for abatement of 2007 property taxes. James Tramp's abatement request is because he was assessed in error for the dedicated public roads in the Hillcrest East Development. Anita Gross' abatement requests are for property located at the southeast corner of 3rd and Locust and the request is because it was assessed originally with the building still existing, but the building was subsequently demolished in December of 2006.

The total abatements are:		City share:
James Tramp	\$ 413.48	\$ 59.94
Anita Gross	\$ 98.15	\$ 14.23
Anita Gross	\$ 593.07	\$ 85.98

It is recommended that the City Commission approve these abatements.

Thank you,

Al Viereck
Finance Officer

Applicant further states that the description of the property taxed, the year when taxed, the valuation thereof, the amount of state tax if any, the amount of the consolidated tax, and the amount of abatement or refund of taxes asked for are as set out in the schedule hereto attached.

Wherefore, applicant asks said board of county commissioners to grant the relief required by law in such cases made and provided.

Jimmy A. [Signature]

P. O. Address 2513 Burleigh - Yorkton

Subscribed and sworn to before me this 7th day of March, 2008

Jois Eli Dep

Yorkton, County Auditor
(Name of office)

APPLICANT SHOULD USE THIS SPACE FOR FULL DESCRIPTION OF PROPERTY

DESCRIPTION OF PROPERTY	Year	Valuation	State Tax	Consolidated Tax	AMT. OF ABATEMENT OR REFUND	
					ASKED	ALLOWED
#78,980.00, 121	2007	F+T 19,800				
SE4 SE4 EXC PAR 6-93-55		18275	TAXABLE		413.48	
NE4 NE4 EXC PAR 7-93-55						
PARCELS EXC LTS 9-12 BLK 6+						
EXC LTS 2-5 BLK 7						
HILLCREST EAST						

Approved - Disapproved by City or Township Board
Dated

Chairman City or Twp. Board
Approved by authority of Subdivision of SDC 57.0801.
Dated

Chairman County Board
Rejected:
Reasons:

Dated
Chairman County Board

Applicant advised of action by notice dated
County Auditor.

APPLICATION FOR ABATEMENT OR REFUND OF TAXES

TO THE BOARD OF COUNTY COMMISSIONERS OF Yankton COUNTY
SOUTH DAKOTA:

STATE OF SOUTH DAKOTA,
County of Yankton } ss.

....., being first duly sworn deposes
and says that...he has ground... for abatement or refund of taxes under the provisions of SDC 57.0801 as
indicated by an "x" opposite the following applicable provisions of such statute or as otherwise stated:

- 1. When an error has been made in any identifying entry or description of the property, in entering the valuation thereof or in the extension of the tax, to the injury of the complainant;
- 2. When improvements on any real property were considered or included in the valuation thereof, which did not exist thereon at the time fixed by law for making the assessment;
- 3. When the complainant or the property is exempt from the tax;
- 4. When the complainant had no taxable interest in the property assessed against him at the time fixed by law for making the assessment;
- 5. When taxes have been erroneously paid or error made in noting payments or issuing receipt therefor;
- 6. When 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 thereon for such year has been paid; provided that no tax shall be abated on any real property which has been sold for taxes, while a tax certificate is outstanding.

Office error in identifying property. GIS
confirmed complainant incorrectly assessed for
dedicated roads.

JAMES TRAMP	2007PAY2008	AMOUNT	ADJUSTED	TAXABLE	TO	JAMES TRAMP
78.980.006.121		LEVIED	TAX AMOUNT	VALUE		
TOTAL TAX LEVIED	LEVY	DIFFERENCE				
TOWNSHIP	0	-	-	18,275		
TOWN	0.00328	59.94	59.94	0		
SCHOOL						
GENERAL FUND	0.0093105	170.15	170.15		PARCEL 78.980.006.121	
SPECIAL ED	0.0014	25.59	25.59			COUNTY AUDITOR
C/O	0.003	54.83	54.83			
BOND REDEMPT	0.00111	20.29	20.29			
RETIREMENT	0.0003	5.48	5.48			BY DEPUTY
TOTAL SCHOOL	0.0151205	276.33	276.33			
SECONDARY ROAD	0	-	-			
COUNTY CONSOL	0.00356	65.06	65.06			
JAMES RIVER DIST	0.000032	0.58	0.58			
DEBT SERVICE	0.00056	10.23	10.23			
JAMES RIVER O/O	0.000073	1.33	1.33			
SECOND RD O/O	0	-	-			
YANKTON FIRE	0	-	-			
YRT	0	-	-			
TOTAL	0.0226255	413.48	413.48			
DUE		-	-			
AMOUNT ABATED/		-	413.48			
REFUNDED		-	-			
GENERAL	170.15					
SE	25.59					

APPLICATION FOR ABATEMENT OR REFUND OF TAXES

TO THE BOARD OF COUNTY COMMISSIONERS OF Yankton COUNTY SOUTH DAKOTA:

STATE OF SOUTH DAKOTA,
County of Yankton } ss.

PURE ICE COMPANY, being first duly sworn deposes and says that...he has ground... for abatement or refund of taxes under the provisions of SDC 57.0801 as indicated by an "x" opposite the following applicable provisions of such statute or as otherwise stated:

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Building removed 12/06

APPLICATION FOR ABATEMENT OR REFUND OF TAXES

TO THE BOARD OF COUNTY COMMISSIONERS OF Yankton COUNTY SOUTH DAKOTA:

STATE OF SOUTH DAKOTA,

County of Yankton } ss.

PURE ICE COMPANY

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