

Application for Abatement and/or Refund of Property Taxes

Board of County Commissioners of Lawrence County, South Dakota

Tax Year (payable following year) 2024 Parcel # 31090-02600-040-00
Name Historic Homestake Opera House Society Phone # 605-584-2067
Street Address 309 W Main St. City Lead State SD
Zip Code 57754 Email Address _____


Application for an abatement/refund of taxes is being presented due to the following reason(s):

- 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 extension of the tax, to the injury of the complainant. SDCL 10-18-1 (1)
- 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. SDCL 10-18-1 (2)
- The property is exempt from taxes. SDCL 10-18-1 (3)
- The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
- Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
- The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
- A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4)
Date and Time of Loss: _____
- Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
- Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
- Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to a temporary duty assignment for the military. SDCL 10-18-2 (9)
- Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
- Other/Comments: The percentage of the non-exempt area of the property was incorrect on the exemption form.

(No tax may be abated on any real property which has been sold for taxes, while the 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 reason (s)

*Subscribed and sworn to, before me on this _____ day of _____, 20____



Signature of Applicant

Notary/Auditor/Deputy Auditor

Applicant must contact the municipality and/or County for date and time this abatement/refund request will be considered.

City Approval (if applicable)

Tax District _____

City Name _____

The contents of the within petition, having been before the governing body of the above named municipality, and having been considered by same, the undersigned hereby certifies that

____ FAVORABLE ____ UNFAVORABLE action was taken thereon at its meeting the ____ day of _____, 20____

Town Clerk/City Finance Officer

County Approval

Tax District _____

The contents of the within petition, having been before the governing body of Lawrence County, and having been considered by same, the undersigned hereby certifies that

____ FAVORABLE ____ UNFAVORABLE action was taken thereon at its meeting the ____ day of _____, 20____

County Official

Office Use Only

Total Valuation Factored 753,549

Total Tax on Property _____

Amount of Valuation Abated 602,839

Amount of Tax Refunded _____

Number of Months Abated 12