

**2023 OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42**

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

APPLICANT INFORMATION

ASSESSED IN NAME OF COLE, JEFFERY	
MAILING ADDRESS 243 AURORA AVE SPEARFISH SD 57783	
PROPERTY ADDRESS (IF DIFFERENT THAN MAILING ADDRESS) 243 AURORA AVE SPEARFISH SD	PHONE NUMBER No Phone Number
COUNTY LAWRENCE	PARCEL NUMBER(S) 32212-00100-011-00
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - INCLUDE LOT, BLOCK, ADDITION, CITY OR SECTION, TOWNSHIP, AND RANGE Sky Ridge Subdivision Tif #6 Lot 11 Blk 1 Plat 2021-09417	

APPEAL NUMBER(S): **County-2023-60**
 REASON(S) FOR APPEALING: **Owner-Occupied Status**
 NOTES: **See attached**

I BELIEVE THE CORRECT FULL AND TRUE VALUE OF SAID PROPERTY ON LEGAL ASSESSMENT DATE WAS:
 BY SIGNING THIS DOCUMENT, I CERTIFY THAT I AM AUTHORIZED TO SIGN AND THAT THE ABOVE INFORMATION IS TRUE
 AND CORRECT.

SIGNATURE DATE: **3/31/2023 1:11:45 PM**

See attached

 TAXPAYER / TAXPAYER ATTORNEY

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

	ABSTRACT CLASS	ASSESSOR	LOCAL	COUNTY	CLASSIFICATION	CLASSIFICATION	ASSESSOR	ASSESSOR
		VALUE					BOARD	BOARD
		FROM	TO	TO	FROM	TO	VALUE	CLASSIFICATION
Land AG		\$0						
Bldg AG		\$0						
Land NA & NA OO	NA-D	\$50,000 \$0						
Bldg NA, NA OO, MH and MH OO	NA-D1	\$204,190 \$0 \$0 \$0						
Total EQ		\$254,190						

COUNTY AUDITOR SIGNATURE _____ DATE _____


- **Original copy:** OHE (if appealed to that body) - First copy: retained by county (if appealed to county board)
- **Second copy:** to assessor (if appealed to county board) - Third copy: to objector (after action by local board)

Jeffrey Cole
243 Aurora Avenue
Spearfish, SD 57783

Dear Department of Equalization,

I am writing to appeal the decision to deny my owner occupied certificate. I did not occupy the property on November 1st 2022 because my property was not finished until after November 7th 2022. After I signed for the title I moved into my property and have been the only one living there ever since. An owner occupied property did not exist as of the 2022 assessment date, therefore, I should be assessed taxes on the land only. I should not have to pay extra taxes because the contractor the city of Spearfish did not come close to completing the house in six weeks like they said in the purchase agreement I signed on May 13th 2022. Thank you for your consideration.

Sincerely,


Jeffrey Cole



DIRECTOR OF EQUALIZATION
COUNTY COURTHOUSE
90 SHERMAN STREET
DEADWOOD, SD 57732-1341
PHONE (605) 578-3680
FAX - 605-722-6221
EQUAL OPPORTUNITY EMPLOYER



February 6, 2023

Jeffrey Cole
243 Aurora Avenue
Spearfish, SD 57783

Dear Jeffrey,

I see we received your owner occupied form that states you occupied the house as of November 9th 2022. To receive owner occupied status for your 2023 taxes payable in 2024, you would have had to occupy the house prior to November 1st 2022.

To receive your owner occupied status for your 2024 taxes payable in 2025, you will need to fill out an owner occupied form, and return it to us, between November 1st 2023 and March 15th 2024.

As you stated in your letter, you wanted to appeal the decision to deny your owner occupied request. I will take your letter to the Auditor to have the commissioners review it or you can contact the Auditor to arrange a time at a commissioner's meeting and present your case yourself.

I hope this helps clear some things up, but if you still have questions please feel free to contact us at 605 578-3680.

Sincerely;

Tim Hodson
Director of Equalization