



**LINCOLN**  
**COUNTY**

**AUDITOR'S OFFICE**  
104 N. MAIN STREET, SUITE 110  
CANTON, SD 57013

City of Tea  
PO Box 128  
Tea, SD 57064

February 27, 2024

Re: Parcel for abatement

Attached is the Applications for Abatement of Property Taxes for the following parcels:

240.44.06.016-For tax payable year 2023 payable in 2024 veterans' exemption

Please sign and return the original to Lincoln County Auditor 104 N Main St Suite 110 Canton, SD 57013.

Please let me know if you have any questions.

Respectfully

Sheri Lund  
Lincoln County Auditor

Encl

**P 605.764.2581 F 605.764.0134**  
**AUDITOR@LINCOLNCOUNTYSD.ORG**  
**LINCOLNCOUNTYSD.ORG**

# APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Tax Year Payable 2023

Board of County Commissioners of Lincoln County, South Dakota

NAME Ray Sievers

MAILING ADDRESS 140 Ann Circle

CITY Tea State SD Zip Code 57064

Legal Description of Property Tea-Atkins Height Add Lot 16 - BLK 6

Parcel Number 240.44.06.016

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 in § 10-13-40.4;

☒ Applicant, having otherwise qualified for Disabled Veteran but missed the deadline as prescribed in SDCL 10-4-40.

☐ Other / Comments (please attach statement)

(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 16 day of February, 2024

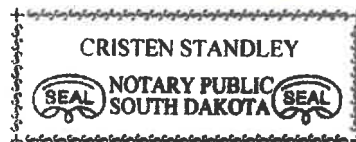
[Signature]  
Applicant's Signature

RECEIVED

FEB 16 2024

In the office of the  
Lincoln Co Auditor

[Signature]  
Notary / Auditor / Deputy Auditor



ABATEMENT AND/OR REFUND OF PROPERTY TAXES FOR OFFICIAL USE ONLY

Board of County Commissioners of Lincoln County, South Dakota  
NAME

Assessment year  
2023

Tax Year Payable  
2024

Ray Sievers

Parcel Number  
**240.44.06.016**

| Office Use Only                     |    |         |           | Original Tax bill |         | \$4,378.32  |             |
|-------------------------------------|----|---------|-----------|-------------------|---------|-------------|-------------|
|                                     | AV | factor  | Equalized | mill levy         | days    | tax         |             |
| owner occupied without VA exemption | \$ | 264,915 | 0.969     | \$                | 256,703 | 17.056000   | \$ 4,378.32 |
| owner occupied with VA exemption    | \$ | 114,915 | 0.960     | \$                | 110,318 | 17.056000   | \$ 1,881.60 |
|                                     |    |         |           |                   |         | \$ 2,496.72 | Abatement   |

Heard by County Board

Sent to City

City Attorney's Signature

Date

City Chairman City Board

Date