

# **Bond Case Briefs**

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## **TAX - SOUTH DAKOTA**

### **Wings as Eagles Ministries, Inc. v. Oglala Lakota County**

**Supreme Court of South Dakota - February 10, 2021 - N.W.2d - 2021 WL 501428 - 2021 S.D. 8**

Taxpayer appealed county commission's denial of property tax abatement request for two tax years, contending that property should have remained under charitable property tax exemption.

The Circuit Court affirmed, and taxpayer appealed.

The Supreme Court held that taxpayer was required to show that property was tax exempt during tax years to obtain property tax abatement, rather than show that it should have been exempt.

Taxpayer was required to show that property was tax exempt during tax years to obtain property tax abatement, rather than show that it should have been exempt, and could not litigate anew whether property was entitled to charitable tax exemption; county board of equalization had denied applications for property tax exemption, and taxpayer did not timely appeal those denials.