

RESOLUTION 2014 - 111

A RESOLUTION ORDERING A REFUND OF TAXES/FEEES/ASSESSMENTS PAID

WHEREAS, Fechter Farms, LLC were erroneously assessed for real property under Geo Code No. 3004-19-4-01-15-0000/Assessor Code 37014; and

WHEREAS, the Department of Revenue has provided evidence regarding the change in valuation; and

WHEREAS, the error occurred in tax years 2011, 2012 and 2013; and

WHEREAS, a hearing was held on October 21, 2014;

NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Fechter Farms, LLC have paid the assessment in error.
2. Fechter Farms, LLC have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

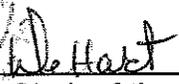
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$779.22 to Fechter Farms LLC, 3844 Veitkamp Road, Manhattan, MT 59741.

Dated this 21 day of October, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair




Paulette DeHart, Clerk of the Board

3264653 B: M49 P: 1163 COUNTY
10/21/2014 10:35 AM Pages: 1 of 19 Fees: 0.00
Paulette DeHart Clerk & Recorder, Lewis & Clark MT



NOTE: Taxpayer ID Number/Social Security Number is required by IRS Code 6041(a) and Treas. Reg. Section 1.6041-1(a). Without this taxpayer information, a property tax refund cannot be issued.

Cheryl Green, Supervisor
Delinquent Tax Collector
1-406-447-8362



City-County Building
316 North Park Ave. Rm 113
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

October 3, 2014

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Fechter Farms LLC
3844 Veltkamp Rd
Manhattan, MT 59741
Geo-Code: 3004-19-4-01-15-0000 Tax Code: 37014

Dear Board of County Commissioners:

~~2011~~ Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back three years for ~~2011~~ thru 2013 on the above property. Upon filing the AB-26 the appraiser adjusted the market value.

Tax Year 2011	Taxes	\$238.75
	3006 Augusta Fire	\$ 7.06
	8002 Augusta Cemetery	\$.62
	8013 Soil & Water	\$.95

2011 Refund: \$247.38

Tax Year 2012	Taxes	\$253.41
	3006 Augusta Fire	\$ 7.40
	8002 Augusta Cemetery	\$.68
	8013 Soil & Water	\$.99

2012 Refund: \$262.48

Tax Year 2013	Taxes	\$260.36
	3006 Augusta Fire	\$ 7.31
	8002 Augusta Cemetery	\$.71
	8013 Soil & Water	\$.98

2013 Refund: \$269.36

Total Refund Due \$779.22

Thanking you in advance, I am



Cheryl Green

Supervisor/Delinquent Tax Collector



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

September 30, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Fechter Farms LLC
3844 Veltkamp Rd
Manhattan Mt 59741-8517
GEO Code# 05-3004-19-4-01-15-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back for years for 2010, 2011, 2012 and 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	3110	0	0
To	3110	0	0

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	3110	47971	1305
To	3110	29621	835

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	3110	47788	1257
To	3110	29426	774

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	3110	48095	1222
To	3110	29615	752



Karie Frydenlund
Lead PVS
Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov



RECEIVED



BOARD OF COUNTY COMMISSIONERS

SEP 22 2014

Andy Hunthausen

Michael A. Murray

Susan Good Geise Department of Revenue

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

Montana Department of Revenue
C/O Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

September 22, 2014

RE: Request to Property Assessment Division

To Whom It May Concern:

It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the past four years of values for the following taxpayer in Lewis and Clark County.

Fechter Farms LLC

Geo-code: 3004-19-4-01-15-0000

In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the previous five years. As such, please consider this letter as our request to process any and all retroactive tax valuations when requested by our designated representative.

Sincerely,

Michael A. Murray -- Chair Susan Good Geise -- Commissioner Andy Hunthausen - Commissioner

Date: 10/03/2014
Time: 08:19:18

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 37014

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	1601	3	RV	Grazing Land	19.06	1,883	51
1	2001	4	RV	IAC FARMSTEAD - AG	1.00	736	20
1	3110	4	IM	IMPROVEMENTS ON AG LAND	0.00	47,971	1,305
						29621	835
						32240	906
						50,590	1376

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3006	AUGUSTA FIRE	All	Mill	15.01000	1,376.00	20.65
8002	AUGUSTA CEMETERY	All	Mill	1.31000	1,376.00	1.80
8013	SOIL & WATER	All	Mill	2.01000	1,376.00	2.77
8014	AUGUSTA REFUSE	All	Flat	100.00		100.00
						125.22

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2011	4242	0000	45	02	Tax District 45	349.48	PD	11/14/2011	349.48	PD	11/14/2011
2011	4242	3006	45	02	AUGUSTA FIRE	10.33	PD	11/14/2011	10.32	PD	11/14/2011
2011	4242	8002	45	02	AUGUSTA CEMETERY	0.90	PD	11/14/2011	0.90	PD	11/14/2011
2011	4242	8013	45	02	SOIL & WATER	2.77	PD	11/14/2011	0.00	PD	11/14/2011
2011	4242	8014	45	02	AUGUSTA REFUSE	50.00	PD	11/14/2011	50.00	PD	11/14/2011
TOTAL:						413.48			410.70		
2011	38836	0000	45	02	Tax District 45	414.75	REV	11/02/2011	414.75	REV	11/02/2011
2011	38836	3006	45	02	AUGUSTA FIRE	12.26	REV	11/02/2011	12.25	REV	11/02/2011
2011	38836	8002	45	02	AUGUSTA CEMETERY	1.07	REV	11/02/2011	1.07	REV	11/02/2011
2011	38836	8013	45	02	SOIL & WATER	3.28	REV	11/02/2011	0.00	REV	11/02/2011
TOTAL:						431.36			428.07		

PAYMENT HISTORY (SELECTED TAX YEAR: 2011)

YEAR: 2011 STMT#: 4242 RECPT#: 1209526 DATE: 11/14/2011 DESC: Both Halves Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	02	Tax District 45	349.48	0.00	0.00	0.00
0000	45	02	Tax District 45	349.48	0.00	0.00	0.00
3006	45	02	AUGUSTA FIRE	10.33	0.00	0.00	0.00
3006	45	02	AUGUSTA FIRE	10.32	0.00	0.00	0.00
8002	45	02	AUGUSTA CEMETERY	0.90	0.00	0.00	0.00
8002	45	02	AUGUSTA CEMETERY	0.90	0.00	0.00	0.00
8013	45	02	SOIL & WATER	2.77	0.00	0.00	0.00
8013	45	02	SOIL & WATER	0.00	0.00	0.00	0.00
8014	45	02	AUGUSTA REFUSE	50.00	0.00	0.00	0.00
8014	45	02	AUGUSTA REFUSE	50.00	0.00	0.00	0.00
TOTALS:				824.18	0.00	0.00	0.00

Date: 10/03/2014
Time: 08:48:41

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 37014

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	1601	3	RV	GRAZING LAND	19.06	1,947	51
1	2001	4	RV	1AC FARMSTEAD - AG	1.00	783	21
1	3110	4	IM	IMPROVEMENTS ON AG LAND	0.00	47,788	1,257
						29426	774
						50,518	1,329
						32,156	846

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3006	AUGUSTA FIRE	All	Mill	15.31000	1,329.00	20.35
8002	AUGUSTA CEMETERY	All	Mill	1.41000	1,329.00	1.87
8013	SOIL & WATER	All	Mill	2.03000	1,329.00	2.70
8014	AUGUSTA REFUSE	All	Flat	100.00		100.00
						124.92

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	Legal#	1st HALF			2nd HALF		
							Billed	Stat	Due Date	Billed	Stat	Due Date
2012	41679	0000	45	02	Tax District 45	443.82	348.62	PD	11/08/2012	348.61	PD	11/08/2012
2012	41679	3006	45	02	AUGUSTA FIRE	12.95	10.18	PD	11/08/2012	10.17	PD	11/08/2012
2012	41679	8002	45	02	AUGUSTA CEMETERY	1.19	0.94	PD	11/08/2012	0.93	PD	11/08/2012
2012	41679	8013	45	02	SOIL & WATER	1.71	2.70	PD	11/08/2012	0.00	PD	11/08/2012
2012	41679	8014	45	02	AUGUSTA REFUSE		50.00	PD	11/08/2012	50.00	PD	11/08/2012
TOTAL:							412.44			409.71		

253.4
7:40
1.68
1.99
262.48

PAYMENT HISTORY (SELECTED TAX YEAR: 2012)

YEAR: 2012 STMT#: 41679 RECPT#: 1304670 DATE: 11/08/2012 DESC: Both Halves Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	02	Tax District 45	348.62	0.00	0.00	0.00
0000	45	02	Tax District 45	348.61	0.00	0.00	0.00
3006	45	02	AUGUSTA FIRE	10.18	0.00	0.00	0.00
3006	45	02	AUGUSTA FIRE	10.17	0.00	0.00	0.00
8002	45	02	AUGUSTA CEMETERY	0.94	0.00	0.00	0.00
8002	45	02	AUGUSTA CEMETERY	0.93	0.00	0.00	0.00
8013	45	02	SOIL & WATER	2.70	0.00	0.00	0.00
8013	45	02	SOIL & WATER	0.00	0.00	0.00	0.00
8014	45	02	AUGUSTA REFUSE	50.00	0.00	0.00	0.00
8014	45	02	AUGUSTA REFUSE	50.00	0.00	0.00	0.00
TOTALS:				822.15	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	3018	FECHTER FARMS LLC	2,751.67
TOTAL:			2,751.67

Date: 10/03/2014
Time: 08:49:54

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 37014

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	1601	3	RV	GRAZING LAND	19.05	2,011	51
1	2001	4	RV	1AC FARMSTEAD - AG	1.00	835	21
1	3110	4	IM	IMPROVEMENTS ON AG LAND	0.00	48,095	1,222
						29615	752
						50,941	1,294
						32461	824

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3006	AUGUSTA FIRE	All	Mill	15.55000	1,294.00	20.12
8002	AUGUSTA CEMETERY	All	Mill	1.51000	1,294.00	1.95
8013	SOIL & WATER	All	Mill	2.06000	1,294.00	2.67
8014	AUGUSTA SOLID WASTE	All	Rate	100.00	1.00	100.00
						124.74

BILLING HISTORY (SELECTED TAX YEAR: 2013)

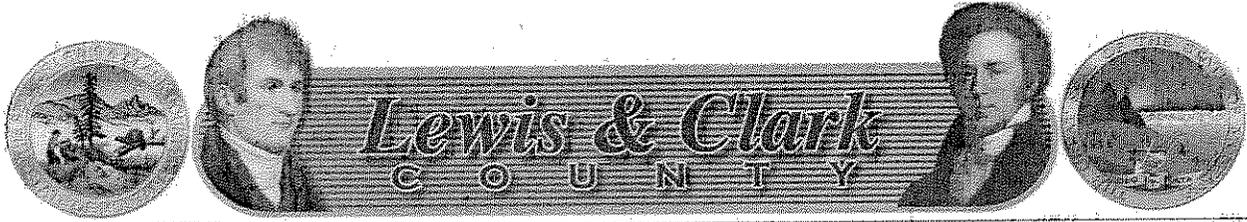
Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	40015	0000	45	02	Tax District 45	358.42	PD	11/07/2013	358.41	PD	11/07/2013
2013	40015	3006	45	02	AUGUSTA FIRE	10.06	PD	11/07/2013	10.06	PD	11/07/2013
2013	40015	8002	45	02	AUGUSTA CEMETERY	0.98	PD	11/07/2013	0.97	PD	11/07/2013
2013	40015	8013	45	02	SOIL & WATER	2.67	PD	11/07/2013	0.00	PD	11/07/2013
2013	40015	8014	45	02	AUGUSTA SOLID WASTE	50.00	PD	11/07/2013	50.00	PD	11/07/2013
TOTAL:						422.13			419.44		

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 40015 RECPT#: 1404662 DATE: 11/07/2013 DESC: Both Halves Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	02	Tax District 45	358.42	0.00	0.00	0.00
0000	45	02	Tax District 45	358.41	0.00	0.00	0.00
3006	45	02	AUGUSTA FIRE	10.06	0.00	0.00	0.00
3006	45	02	AUGUSTA FIRE	10.06	0.00	0.00	0.00
8002	45	02	AUGUSTA CEMETERY	0.98	0.00	0.00	0.00
8002	45	02	AUGUSTA CEMETERY	0.97	0.00	0.00	0.00
8013	45	02	SOIL & WATER	2.67	0.00	0.00	0.00
8013	45	02	SOIL & WATER	0.00	0.00	0.00	0.00
8014	45	02	AUGUSTA SOLID WASTE	50.00	0.00	0.00	0.00
8014	45	02	AUGUSTA SOLID WASTE	50.00	0.00	0.00	0.00
TOTALS:				841.57	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	3029	FECHTER FARMS LLC	2,917.00
TOTAL:			2,917.00



BOARD OF COUNTY COMMISSIONERS

Andy Hunthausen

Michael A. Murray

Susan Good Geise

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

Montana Department of Revenue
C/O Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

September 22, 2014

RE: Request to Property Assessment Division

To Whom It May Concern:

It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the past four years of values for the following taxpayer in Lewis and Clark County.

Fechter Farms LLC

Geo-code: 3004-19-4-01-15-0000

In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the previous five years. As such, please consider this letter as our request to process any and all retroactive tax valuations when requested by our designated representative.

Sincerely,

Michael A. Murray – Chair Susan Good Geise – Commissioner Andy Hunthausen – Commissioner

September 12, 2014

Cheryl Green
Lewis & Clark County Treasurer
316 N. Park Ave., Room 113
Helena, MT 59623

County Commissioners,

I grew up south of Augusta on a ranch that we later had to sell and over the years my husband and I have bought back acreage as we have been able to afford it and it has been for sale. We owned 23+ acres from the original ranch and were able to buy back 100+ acres, which is farmed by Elk Creek Colony. In 2009, Robert Swartz, who owned 20 acres that had been subdivided off from our original ranch by Louie Bouma, decided to sell this property. Since this was directly across from our house and we were concerned about who would buy it, we decided to buy this piece also. We had went over the taxes with Bob and he provided us with the tax amounts from previous years.

Louie Bouma had put a trailer on the property for his son to live in, later decided to sell this property so he knocked out a section on the east side of the trailer for access to an addition and then built an addition on the east side, he then put a roof over the addition and the trailer and resided the entire structure. The trailer was left on it's frame on blocks and he then did some minor sheetrocking where the trailer attached to the addition, it is also skirted. Basically it is cobbled up, original trailer flooring, windows, furnace, toilets, bathtub, paneling etc with a sheetrocked addition done by Louie and his hired men. It is functional but if you ask anyone in Augusta, it is still remembered as being and referred to as a trailer. When we tried to rent it, we would be told, oh you mean that trailer? It will always be that way until it is entirely torn down and replaced. The addition and roof was put on in such a way that the trailer can't be taken out or we sure would have, without destroying the whole structure. We would prefer to have no buildings there and the property but since it is there and we may later like to sell it or one of our kids may want it, we will just rent it. That is the history and now for our complaints. The first year we owned this we received a notice for the mobile home and the property just like Bob had. After that Sandy Hatfield decided to incorporate the two and with that we had a yearly increase of treating it more like a modular that was appreciating. We complained yearly and tried to get re-evaluations and in 2011 she redid things a little. Janis Douma took over that area and wanted to review all her properties and I took up my pleading with her and actually go someone to listen. She came out last fall and looked at things and reviewed some things but finally this summer we made an appointment and I showed her under the trailer, she remeasured, looked at how the addition was attached and so on and greatly reduced the value of this "structure". It is far from an eyesore but if I were to try to sell it, the realtor or buyer would look at this as a trailer with an addition added and it would depreciate every year, not appreciate. This can't be improved on, it would have to be replaced. Now that we have some common sense being used and fairness, we still feel used and abused for the taxes from 2011, 2012 and 2013. We did protest this in 2011 as soon as we received the new values. We would like to now apply for a refund. We have never covered up anything and made this property completely available to anyone to look at and were upfront on any information on how it was built and will continue to be. Earlier trips to look at this property were made when we weren't alerted so were done from the road, measure from the outside or however it is done when the owners aren't there. I repeatedly told Sandy that I would meet her there to look at this trailer and underneath it. We will always pay our fair taxes but this was ridiculous. Also the land, it is 20 acres of river bottom and weeds, if you notice an acreage change, we were able to trade for 2.5 acres more from the Hutterites to add to this property by property realignment. If you need any copies of our taxes paid or anything else, please let us know. I have included the assessment notices from these periods. I know none of you would have paid what was assessed for that building. Please consider a refund or credit for our 2014 taxes.

Carol and Larry Fechter
Fechter Farms LLC.
3844 Veltkamp Road
Manhattan, MT 59741



Lewis & Clark County, Montana
 Paulette DeHart, Treasurer
 316 N. Park Ave., Room 113
 Helena, MT 59623

YEAR 2010 Mobile Homes STATEMENT OF TAXES PAYABLE

PROPERTY ID NO: 000091199
 PROPERTY LOCATION: 1985 AUGUSTA CLEMONS
 LEGAL DESCRIPTION: GOVERNOR 14X62 1974 S/N 19068 TITLE #K647324

SEC-TWN-RGE: 29-20 N-06 W

	MARKET VALUE	TAXABLE VALUE
LAND		
BUILDINGS	14,493	409
PERSONAL		
TOTAL VALUE	14,493	409

COUNTY MILL VALUE : 109,542

000091199
 SWARTZ ROBERT B
 PO BOX 146
 FAIRFIELD MT 59436-0146

2632 1 AB 0.360
 C 10
 S 2632



General Taxation			
L & C Co.		SCHL	
All Prop	14.36	Co Elem Rtr	12.00
Co. Agent	0.50	Co Hi Rtrm	7.40
Dst Courts	1.34	Co Trans	1.73
Emplye Ins	2.70	* (SCHL SUBTOTAL)	21.13
Entitlement	6.78		
Fair	4.94	SCHM	
Health	2.98	Co Elemtry	13.50
Hlth Fcfts	0.46	Co Hi Schl	9.00
Library	8.32	* (SCHM SUBTOTAL)	22.50
Mental Hlt	0.28		
Parks	0.04	SD 45	
Planning	1.16	Elem Bld Rs	1.24
PublicSfty	22.70	Elem Bus Rs	0.52
Road	12.94	Elem Gen	29.38
Sr. Ctzns.	0.42	Elem Tran	2.66
* (LCCY SUBTOTAL)	79.92	Hi Bld Rsv	1.14
		Hi Bus Rsv	0.48
		Hi General	23.10
		Hi Trans	1.96
		* (SD SUBTOTAL)	60.48
		ST of MT	
		St. Univ	2.46
		State Eqh	16.36
		Vo-Tech	0.62
		* (STAT SUBTOTAL)	19.44

Special Assessments							
Description	Code	First Half	Second Half	Description	Code	First Half	Second Half
AUGUSTA FIRE	3006	2.60	2.59				
AUGUSTA CEMETERY	8002	0.25	0.24				
AUGUSTA REFUSE	8014	42.50	42.50				
Total Special Assessments:						45.35	45.33

*\$ 294.15
6-15-10
ca 2157*

General Taxes	Mill Levy	First Half		Second Half	
		First Half	Second Half	First Half	Second Half
L & C Co.	195.43	39.96	39.96	39.96	39.96
Co Schools	51.70	10.57	10.56	10.56	10.56
CoSchStat	55.00	11.25	11.25	11.25	11.25
S.D. 45	147.86	30.24	30.24	30.24	30.24
St of MT	47.50	9.72	9.72	9.72	9.72
Total Mill Levy	497.49				
Total Special Assessments		45.35	45.33		
Total Taxes Due Current Year		147.09	147.06		

This property may qualify for a Property Tax Assistance Program. This may include: Property Tax Assistance, Disabled or Deceased Veterans' Residential Exemption, the Extended Property Tax Assistance Program and/or Elderly Homeowner's Tax Credit. Contact the Local Department of Revenue at 406-444-4000 for further information.

Total Prior Year(s) Delinquent Tax including Penalty and Interest: **If Paid By:**
 *Additional Penalty and Interest shall be added if not paid by above date. Questions? Call 406-447-8329 or 406-447-8362.
 Taxpayers may pay taxes that are delinquent at anytime if they pay the full amount of the delinquency. If taxpayer wants to pay only part of their delinquent taxes, then the current year has to be paid in full before they can pay a delinquent year.
 Delinquent payments must be credited to the oldest year first.

Legal Owner(s):
FECHTER LARRY P & CAROL L

**2010 Assessment Notice
Property Subject to Taxation**

Date: 7/30/2010
Assessment Code:

000037014

School District: 050202
2009 Mill Levy: 511.380

Lewis & Clark County
Dept of Revenue Office
316 North Park Ave Rm 106
Helena, MT 59623-5059

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue Office or call (406) 444-4000.

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/ Productivity Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
BOUMA MINOR SUBD, S19, T20 N, R06 W,LT 1 COS #3025421 05-3004-19-4-01-15-0000	1601 - Grazing Land	2.820%	20.06	1,715	1,131	2,104	52	52
Totals				1,715	1,131	2,104	52	52

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the legislature's reappraisal mitigation strategy. Livestock shown on this notice are exempt from property tax but are subject to a per capita fee that is billed in November.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Owner(s):
FECHTER LARRY P & CAROL L

2011 Assessment Notice
Property Subject to Taxation

Date: 5/31/2011
Assessment Code:
0000037014

Lewis & Clark County
Dept of Revenue Office
316 North Park Ave Rm 106
Helena, MT 59623-5059

School District: 050202
2010 Mill Levy: 522.650

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue office or call (406) 444-4000.

Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market /Productivity Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
BOUMA MINOR SUBD, S19, T20 N, R06 W,LT 1 COS #3025421 05-3004-19-4-01-15-0000	1601 - Grazing Land	2.720%	19.06	1,692	1,131	2,075	52	51
	2001 - 1 Acre Farmstead - Ag	2.720%	1.00	863		1,667		20
	3110 - Improvements on Ag Land	2.720%		88,220		109,146		1,562
	3301 - Improvements on Rural Land	2.720%		88,220				
Totals				178,995	1,131	112,888	52	1,633

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Called 6/3/11 will send protest form

Owner(s):
FECHTER FARMS LLC

2012 Assessment Notice
Property Subject to Taxation

Date: 5/11/2012
Assessment Code:
0000037014
School District: 050202
2011 Mill Levy: 524.280

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178

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Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market /Productivity Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
BOUMA MINOR SUBD, S19, T20 N, R06 W, Lot 1, COS #3025421 05-3004-19-4-01-15-0000	1601 - Grazing Land	2.630%	19.06	1,692	1,131	2,075	51	51
	2001 - 1 Acre Farmstead - Ag	2.630%	1.00	863		1,667	20	20
	3110 - Improvements on Ag Land	2.630%		73,687		91,166	1,305	1,250
Totals				76,242	1,131	94,908	1,376	1,321

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

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THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue office or call (406) 444-4000.

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity*		Taxable Value	
					Value As of 1/1/2002	Value As of 7/1/2008	Previous Year	Current Year
BOUMA MINOR SUBD, S19, T20 N, R06 W, Lot 1A, SERIAL # 19068, MAKE CONCHEMCO, MODEL GOVERNOR, COS #3240044 14X66 1974 05-3004-19-4-01-15-0000	1601 - Grazing Land	2.470%	21.49	1,969	1,131	2,415	51	60
	2001 - 1 Acre Farmstead - Ag	2.470%	1.00	863		1,667	21	22
	3110 - Improvements on Ag Land	2.470%		84,168		103,358	1,386	1,353
Totals				87,000	1,131	107,440	1,458	1,435

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Owner(s):
FECHTER FARMS LLC

2014 Revised Property Assessment Notice
Property Subject to Taxation

Date: 7/25/2014
Assessment Code: 0000037004
Levy District: 050002
2013 Mill Levy: 571.050

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue office or call (406) 444-4000.

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity*		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
BOUMA MINOR SUBD, S19, T20 N, R06 W, Lot 1A, SERIAL # 19068, MAKE CONCHEMCO, MODEL GOVERNOR, COS #3240044 14X66 1974 05-3004-19-4-01-15-0000	1601 - Grazing Land	2.470%	21.45	1,969	1,131	2,415	51	60
	2001 - 1 Acre Farmstead - Ag	2.470%	1.00	863		1,667	21	22
	3110 - Improvements on Ag Land	2.470%		45,375		56,138	1,386	735
Totals				48,207	1,131	60,220	1,458	817

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Part V – For Department of Revenue Office Use Only

A field inspection was completed: interior, date 06/30/2014 exterior, date 06/30/2014

If either field inspection was not completed, reason why:

As a result of this informal review, an adjustment was was not made for the following reasons:

- Changes to property information
- Applicable fee appraisal
- Changes to property type
- Sales of comparable property
- Changed valuation method
- Changed classification of land
- Other

Additional Notes Change Mobile Home effective year from 1995 to 1985. Value changed from \$107,440 to \$60,220 for tax year 2014.

The results of this informal review were sent to the taxpayer on (date) 07/07/2014

Reviewed by *Joris Dollma* Date 07/07/2014

Title Res/Ag Appraiser

Part VI – Appealing an Informal Review

Per MCA 15-7-102(6), if any property owner feels aggrieved by the department's decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court. ww
99

An appeal to a county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer.

See pages 4-6 for instructions on submitting this form.



Lewis and Clark County Board of Commissioners
 316 N. Park Avenue
 Helena, MT 59623

Re: Tax Refund
 Geo Code: 3004-19-4-01-15-0000

Dear Commissioners:

Consider this my request for a tax refund for the above-referenced property. As a part of this request I am providing you the following information.

Name and address of the legal owner:

Fechter Farms LLC
3844 Veltkamp Rd
Manhattan, MT 59741

Legal Description of the property (or other property description):

Bouma Minor Subd S 19, T 20N, R 06W, Lot 1A, serial # 19068,
Malhi Condon Co, Model Goverment, COS # 320044 14x66 1974
 05-3004-19-4-01-15-0000

Amount of refund and year for which the refund is requested:

Year(s) 2011-2013
 Amount \$ 779.22

Reason for the refund request:

14x66 Trailer with addition and roof over entire
structure appraised more as modular instead of
trailer + addition. Corrected in 2014.

Were taxes paid under protest: Yes No

If not, what is the reason they were not paid under protest?

Protests were made by phone and in writing - originally told
we couldn't change this - Pd taxes and continued to protest
this each year - Got small re-evaluations

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Carol L. Fechter
 Signature of Taxpayer

10-9-14
 Date