

RESOLUTION 2015 - 112

A RESOLUTION ORDERING A REFUND OF FEES AND ASSESSMENTS PAID

WHEREAS, Lisa Whittle was erroneously assessed for Scratch Gravel Solid Waste fees on her unimproved land, assessment code number 27045; and

WHEREAS, it is the policy of the Scratch Gravel Solid Waste Management District Board to recommend that property owners be assessed for only the real property; and

WHEREAS, the error occurred in tax years 2011, 2012, 2013 and 2014; and

WHEREAS, a hearing was held August 11, 2015.

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

1. Lisa Whittle paid the fee to the District.
2. Lisa Whittle has proven a refund is due to her.
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 an amount of \$378.00 to Lisa Whittle, PO Box 6122, Helena, MT 59624

DATED this 11 day of August, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Michael Murray for:
Andy Hunthausen, Chair



ATTEST

Paulette DeHart
Paulette DeHart, Clerk of the Board

3277554 B: M50 P: 2890 COUNTY
08/11/2015 01:17 PM Pages: 1 of 4 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

August 4, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Lisa Whittle
 P O Box 6122
 Helena Mt 59624

Assessment Code #27045

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property. Please find documentation regarding the request. The taxpayer paid landfill charges for tax years 2011 through 2014. Charged for scratch gravel landfill when there is only land no improvements.

A refund is in order: Tax Year: 2011

 Scratch Gravel \$90.00

Tax Year: 2012:

 Scratch Gravel \$96.00

Tax Year: 2013

 Scratch Gravel \$96.00

Tax Year: 2014

 Scratch Gravel \$96.00

Total Refund Due \$ 378.00

Thanking you in advance, I am,

Cheryl Green
Supervisor/Delinquent Tax Collector



LEWIS AND CLARK COUNTY REQUEST FOR SOLID WASTE FEE REFUND

I hereby request a refund of a Lewis and Clark County solid waste fee.

Property ID Numbers:	(from upper left corner of tax notice) <u>27045</u>
Name, Phone #, and Property Address of Legal Owner	<u>Lisa Whittle + John Holley</u> <u>5209 Iron Ridge Loop</u> <u>West Debra J. (PAID IN FULL/LAND CONTRACT)</u>
Tax I.D. Number	<u>27045</u>
Reason For Request:	<u>Land Only - Should not be charged for SG Solid Waste Assessment</u>
Use reverse side for additional information.	
Signature of Taxpayer:	<u><i>Lisa Whittle</i></u> <u>n/k/a Lisa Holley</u>

PLEASE NOTE: You must enclose a copy of all pertinent tax notices with this request

Has been assessed since 2011 -

\$90⁰⁰ for 2011

\$288⁰⁰ for 2012, 2013 + 2014

\$378⁰⁰ total Refund Due

Recommend Approval Recommend Denial

Bill Michals
District Representative

<p>LINCOLN Chairperson Lincoln Solid Waste District Post Office Box 693 Lincoln, Montana 59639</p>	<p>SCRATCH GRAVEL Chairperson Scratch Gravel Solid Waste Dist. 3402 Cooney Drive Helena, Montana 59602</p>	<p>AUGUSTA Chairperson Augusta Solid Waste District Post Office Box 251 Augusta, Montana 59410</p>
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Lewis and Clark County Board of Commissioners
PO Box 1724
Helena, MT 59624

RE Tax Refund
Geo Code No. 27045

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:
Lisa Whittle + John Holley
P.O. Box 6122 Helena 59604-6122

~~_____~~
~~_____~~

Legal description of the property (or other property description)
5209 Iron Ridge Loop-

Amount of refund and years for which the refund is requested
Year(s) 2011-2014
Amount \$ 378.00

Reason for refund request:
Property Land Only - Assessed for SG Solid Waste
Erroneously.

Were taxes paid under protest yes no
If not what is the reason they were not paid under protest: Did not realize being assessed for solid waste.

Attached is other information for your consideration yes no

Thank you for your consideration.

Sincerely,

Lisa Whittle
Signature of taxpayer n/k/a Lisa Holley

*As required by IRS Code 6041 (a) and Treas. Reg. Section 1.6041-1 (a). Without this taxpayer information, a property tax refund can not be issued.

LEWIS AND CLARK COUNTY