

RESOLUTION 2015 - 144

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

WHEREAS, Oryana Sparks was erroneously assessed for real property under Assessor Code 29377; and,

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

WHEREAS, the error occurred in tax year 2014; and

WHEREAS, a hearing was held on October 8, 2015;

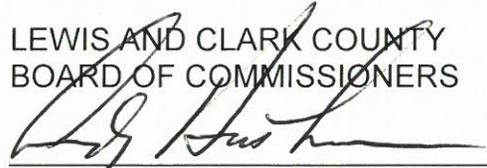
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Oryana Sparks has paid the taxes/fees/assessment in error.
2. Oryana Sparks 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 the total amount of \$1,133.72 to Oryana Sparks, 141E Cabin Road, Helena, MT 59602.

Dated this 08th day of October, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair



3280403 B: M50 P: 5380 COUNTY
10/08/2015 09:52 AM Pages: 1 of 10 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

September 21, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Oryana Sparks
141 E Cabin Rd
Helena Mt 59602

Pin #: 29377

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 in full tax bill for 2014, but then Department of Revenue discovered that the property was not valued correctly.

A refund is in order: Tax Year: 2014

\$1,120.85	General Tax
6.03	(2121) Forestvale Cemetery
3.08	(2518) Open-Space Lands
3.76	(8013) Soil & Water

Total Refund Due \$1,133.72

Thanking you in advance, I am,



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

Re: Tax Refund
Geo Code: 29377

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:

Oryana Sparks
141 E cabin Rd
Helena, MT 59602

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

T12N 1204W, S35 15B

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

Year(s) 2014
Amount \$1,133.72

Reason for the refund request:

acres double assessed

Were taxes paid under protest: Yes No

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

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,


Signature of Taxpayer

9/24/15
Date

Date: 08/03/2015
 Time: 08:57:22

LEWIS AND CLARK COUNTY, TREASURER

Oper: counter1

Tax Year: 2014 Tax Code : 29377

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2014	21678	0000	10	04	Tax District 10	1,280.21	PD	11/26/2014	1,280.21	PD	05/28/2015
2014	21678	2121	10	04	FORESTVALE CEM	6.88	PD	11/26/2014	6.88	PD	05/28/2015
2014	21678	2135	10	04	BIG VALLEY ROAD MAINT	80.00	PD	11/26/2014	80.00	PD	05/28/2015
2014	21678	2518	10	04	OPEN-SPACE LANDS	3.51	PD	11/26/2014	3.50	PD	05/28/2015
2014	21678	3017	10	04	L&C FIRE SERVICE	37.50	PD	11/26/2014	37.50	PD	05/28/2015
2014	21678	8003	10	04	SCRATCH GRAVEL	48.00	PD	11/26/2014	48.00	PD	05/28/2015
2014	21678	8012	10	04	WATER QLTY OUTSIDE CITY	4.66	PD	11/26/2014	4.65	PD	05/28/2015
2014	21678	8013	10	04	SOIL & WATER	8.57	PD	11/26/2014	0.00	PD	05/28/2015
TOTAL:						1,469.33			1,460.74		

Market 93,780/2317 1439.57
 2121 Forestvale 7.73
 2518 Open-space 3.93
 8013 Soil & Water 4.81

Taxes paid 2560.42
 2121 13.76
 2518 7.01
 8013 8.57

Refund 1,120.85
 FC 6.03
 OS 3.08
 S+W 3.96
 Total refund \$1,133.92

LEWIS AND CLARK COUNTY
 316 N. PARK AVE
 HELENA, MT 59623
 (406)447-8329

SPARKS ORYANA
 141 E CABIN RD
 HELENA MT 59602-9294

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 29377 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-04 Tax District 10
 TIF Base: 0.00

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-2110-35-4-01-25-0000 Levy Dist: 10-04 Tax District 10
 Desc Type: P
 Township: 12 N Range: 04 W Section: 35
 Situs Address: 141 E CABIN RD
 Situs City: HELENA ST: MT Zip: 59602
 Full Desc: S35, T12 N, R04 W, C.O.S. 563348/F, MAKE MARLETTE, TR 15B IN SE4 14X68 1997
 Short Desc: S35, T12 N, R04 W, C.O.S. 563348/F, MAKE MARLETTE, TR 15B IN SE4 14X68 1997

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	25.14	138,769	3,428
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	28,047	693
						166,816	4,121



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

September 11, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Sparks Oryana
141 E Cabin Rd
Helena Mt 59602-9294
GEO Code# 05-2110-35-4-01-25-0000
Assessment Code# 29377

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2014. Revised values are as follows:

Tax Year: 2014	Class Code	Market Value	Taxable Value
<i>From</i>	2101	138769	3428
	3301	28047	693
<i>To</i>	2101	65733	1624
	3301	28047	693

If you should have any questions, please do not hesitate to contact our office.

Thanking you in advance, I am,

Karie Frydenlund
Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406) 444-4339
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

AFTER

05-2110-35-4-01-25-0000 Real Property - MONTAVALPICO

File View Tools Help

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Appraisal Home

Property

- Add a Property
- Find a Property
- Property History
- GIS Map

Party

- Add a Party
- Find a Party
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Reporting

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- List Manager
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Administration

- View Job Queue
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- View Job Schedule

Processes

- Assessment Notices

Configuration

- System Code Setup
- Market Setup

D 05-2110-35-4-01-25-0000 Real Property

Legal: S38 T12N R34W, CO S 583348F, MAKE WARLETTE, TR 158 IN SE4 1438 1917

Owner: SPARKS ORYANA (20522047)

Site: 141 E CABIN RD, HELENA, MT 59602

Quick Search

Previous Next

Appraisal Card Comparison Data Report

Tax Year: 2014

As Of: 09/10/2015

Ready... 00:00:00

1 Class	Totals	2101	3301
2 Reappraisal Land Value	124,024	124,024	0
3 Reappraisal Building Value	52,918	0	52,918
4 Total Reappraisal Value	176,942	124,024	52,918
5 Value Before Reappraisal	98,916	64,176	34,740
6 Phase In Value	176,942	124,024	52,918
7 Exempt Value (Home/Comstead)	83,162	58,291	24,871
8 Taxable Market Value	93,780	65,733	28,047
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	2.47
11 Taxable Value	2,317	1,624	693
12 Acres	12.570	12.570	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000
16 Total Mills	N/A	624.650	624.650
17 Tax Amount (Ad Valorem)	1,447.31	1,014.43	432.88
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$52,918	\$0	\$52,918
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	09/10/2015,07:12:AM	09/10/2015,07:12:AM
23 Prior Cycle Market Value	98,916	64,176	34,740
24 AG Forest Taxable Value Adj	0	0	0

Comment

Total Lines: 21

9/10/2015 7:12am Messages

2110-35-4-01-25-0000

29377

BEFORE 2014

05-2110-35-4-01-25-0000 Real Property - MCN1404PFCO

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D 05-2110-35-4-01-25-0000 Real Property

RG530549 Logo 333, 112 N, RD4 W, C.O.S. 503146P, WAKEFIELD, TR 158 IN S&4 14X36 1597 Owner SP4K5 ORYAMA(0052047) Tax Year 2014

Subs 141 E CARB RD, HELENA, MT 59602 SP4K5 ORYAMA(0052047) At Cl < 10/21/2015 >

Appraisal Card Comparable Sales Report

1 Class	Totals	2101	3301
2 Reappraisal Land Value	261,828	261,828	0
3 Reappraisal Building Value	52,918	0	52,918
4 Total Reappraisal Value	314,746	261,828	52,918
5 Value Before Reappraisal	98,916	64,176	34,740
6 Phase In Value	314,746	261,828	52,918
7 Exempt Value (Home/Comstead)	147,930	123,059	24,871
8 Taxable Market Value	166,816	138,769	28,047
9 Tax Class	N/A	04	04
10 Taxable Percent	N/A	2.47	2.47
11 Taxable Value	4,121	3,428	693
12 Acres	25.140	25.140	
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	0.000		
16 Total Mills	N/A	624.650	624.650
17 Tax Amount (Ad Valorem)	2,574.18	2,141.30	432.88
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$52,918		\$52,918
20 Residential Value Over Cap	\$0		
21 Condo Value Under Cap Incl OBY	\$0		
22 Date Last Calculated	N/A	09/27/2014, 06:04:PM	09/27/2014, 06:04:PM
23 Prior Cycle Market Value	98,916	64,176	34,740
24 AG Forest Taxable Value Adj	0		

Total Lines: 23

9/10/2015 7:10am



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

August 4, 2015

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 values for tax year 2014 for the following taxpayer in Lewis and Clark County.

Oryana Sparks

Tax Code: 29377

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 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,

Three handwritten signatures in black ink are written over a horizontal line. The first signature is for Michael A. Murray, the second for Susan Good Geise, and the third for Andy Hunthausen.

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

August 3, 2015

Dear Lewis and Clark County Commissioners,

This letter is to ask for a refund on overpayment of my 2014 taxes due to land values mistakenly being doubled from 12.57 to 25.14. This is in reference to tax code number 29377.

Thank you very much.

Sincerely,

A handwritten signature in black ink, appearing to be 'Oryana Sparks', written in a cursive style.

Oryana Sparks