

RESOLUTION 2013 -119

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

WHEREAS, Roger F & Carol A Novotne were erroneously assessed for property under Geo code 1889-06-1-07-07-0000; and

WHEREAS, Roger F Novotne is exempt from taxation due to his 100% Disabled American Veteran status; and

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

WHEREAS, the error occurred for tax year 2013; and

WHEREAS, a hearing was held on December 31, 2013;

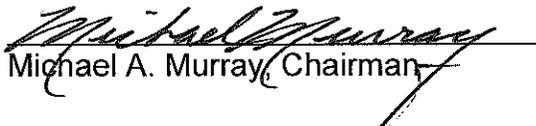
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Roger F & Carol A Novotne have paid the assessed tax.
2. Roger F & Carol A Novotne have proven a refund is due to them.
3. The claims for refund were 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 \$982.58 to Roger F & Carol A Novotne, 4124 Lake Helena Dr, Helena, MT 59602

Dated this 31 day of December, 2013.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael A. Murray, Chairman




Paulette DeHart, Clerk of the Board

3252977 B: M48 P: 718 COUNTY
12/31/2013 01:36 PM Pages: 1 of 8 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

December 19, 2013

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Novotne, Roger F & Carol A
4124 Lake Helena Dr
Helena, MT 59602
Geo-Code: 1889-06-1-07-07-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2013 on the above property. The taxpayer is a 100% Disabled Veteran.

Tax Year 2013	Taxes	\$929.33
	2121 Forestvale Cemetery	\$4.79
	2518 Open Space	\$2.85
	8013 Soil & water	\$3.09
	8006 Mosquito	\$9.59
	3001 East Valley Fire	\$32.93

2013 Refund: \$982.58

Total Refund Due \$982.58

Thanking you in advance, I am

A handwritten signature in cursive script that reads "Cheryl Green".

Cheryl Green

Supervisor/Delinquent Tax Collector



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

December 17, 2013

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Novotne Roger F & Carol A
 4124 Lake Helena Dr
 Helena Mt 59602
 GEO Code# 05-1889-06-1-07-07-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for the full amount of taxes for the 2013 tax year on the above property. The first and second half has been paid in full. The first and second half has been adjusted accordingly. Revised values as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	0	0
	2142	47117	358
	3147	150018	1140
	3301	0	0
To	2101	0	0
	2140	47117	0
	3145	150018	0
	3301	0	0

Vicky Hicks
PVS 2
406-444-7985
5 S Last Chance Gulch
Helena, MT 59601
vhicks@mt.gov

Novotne Roger F & Carol A
 18890610707

FROM: 2101 0 0
 2142 47117 358
 3147 150018 1140
 3301 0 0

TOTALS 197135 1498 100% tax 1st 1/2 pd
 General Tax 0.620380 929.33 464.66

AMT
 BILLED

2121	1498	0.00320	4.79	2.40
2518	1498	0.00190	2.85	1.42
3001	1498	0.02198	32.93	16.46
8003	96	1.00000	96.00	48.00
8006	1498	0.00640	9.59	4.14
8012	8.46	1.00000	8.46	4.23
8013	1498	0.00206	3.09	1.54
		1.00000	0.00	0.00
		1.00000	0.00	0.00

157.70 78.20

TOTAL TAX BILL 1087.03 542.86

TO: 2101
 2140
 3145
 3301
 General Tax 0.62

AMT
 BILLED

2121	1498	0.00320	4.79	2.40
2518	1498	0.00190	2.85	1.42
3001	1498	0.02198	32.93	16.46
8003	96	1.00000	96.00	48.00
8006	1498	0.00640	9.59	4.14
8012	8.46	1.00000	8.46	4.23
8013	1498	0.00206	3.09	1.54
		1.00000	0.00	0.00
		1.00000	0.00	0.00

REVISSED TOTAL TAX BILL
 AMT PD
 CREDIT

Date: 12/17/2013
Time: 14:37:18

LEWIS AND CLARK COUNTY, TREASURER

Oper: whicks

Tax Year: 2013 Tax Code : 188906107070000

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 188906107070000 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-06 Tax District 10
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: NOVOTNE ROGER F & CAROL A Type: 1 Legal
 Alpha: NOVOTNE ROGER F & CAROL A Mail To: Yes
 Address: 4124 LAKE HELENA DR
 City: HELENA ST: MT Zip: 59602 9543

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.50	0	0
1	2142	4	RV	DISABLED VETERAN LAND - 30%	0.00	47,117	358
1	3147	4	IM	DISABLED VETERANS EXEMPT IMPROVEMENTS-30%	0.00	150,018	1,140
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	0	0
						197,135	1,498

PAYOFF INFORMATION (AS OF: 12/17/2013)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
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NO TAXES OWED FOR Tax Code : 188906107070000

BILLING HISTORY (ALL YEARS)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	23904	0000	10	06	Tax District 10	464.67	PD	11/06/2013	464.66	PD	11/06/2013
2013	23904	2121	10	06	FORESTVALE CEM	2.40	PD	11/06/2013 3.200	2.39	PD	11/06/2013
2013	23904	2518	10	06	OPEN-SPACE LANDS	1.43	PD	11/06/2013 1.900	1.42	PD	11/06/2013
2013	23904	3001	10	06	EAST VALLEY FIRE	16.47	PD	11/06/2013 21.980	16.46	PD	11/06/2013
2013	23904	8003	10	06	SCRATCH GRAVEL	48.00	PD	11/06/2013 flat	48.00	PD	11/06/2013
2013	23904	8006	10	06	MOSQUITO	4.80	PD	11/06/2013 6.400	4.79	PD	11/06/2013
2013	23904	8012	10	06	WATER QLTY OUTSIDE CITY	4.23	PD	11/06/2013 flat	4.23	PD	11/06/2013
2013	23904	8013	10	06	SOIL & WATER	3.09	PD	11/06/2013 2.060	0.00	PD	11/06/2013
TOTAL:						545.09			541.95		
2012	25598	0000	10	06	Tax District 10	314.46	PD	11/09/2012	314.46	PD	11/09/2012
2012	25598	2121	10	06	FORESTVALE CEM	1.66	PD	11/09/2012	1.66	PD	11/09/2012
2012	25598	2518	10	06	OPEN-SPACE LANDS	0.87	PD	11/09/2012	0.86	PD	11/09/2012
2012	25598	3001	10	06	EAST VALLEY FIRE	11.19	PD	11/09/2012	11.18	PD	11/09/2012
2012	25598	8003	10	06	SCRATCH GRAVEL	48.00	PD	11/09/2012	48.00	PD	11/09/2012
2012	25598	8006	10	06	MOSQUITO	2.75	PD	11/09/2012	2.74	PD	11/09/2012

BEFORE

ORION

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05-1889-06-1-07-07-0000 Real Property

R0559726

Legal: EAST BENCH SUB PHASE N, S06, T10 N, R02 W, BLOCK 3, Lot 4, COS 539233E

Owner: NOVOTNE ROGER F & CAROL A (00540967)
 Site: 4124 LAKE HELENA DR, HELENA, MT 59602

Tax Year: 2013
 As of: < 10/16/2013 >

Assessment Values - Selection Detail

Assessment Values - Totals Page

1 Class	Totals	2101	2142	3147	3301
2 Reappraisal Land Value	92,718	0	92,718	0	0
3 Reappraisal Building Value	278,182	0	0	278,182	0
4 Total Reappraisal Value	370,900	0	92,718	278,182	0
5 Value Before Reappraisal	315,900	0	55,202	260,698	0
6 Phase In Value	361,715	0	86,453	275,262	0
7 Exempt Value (Home/Comstead)	164,580	0	39,336	125,244	0
8 Taxable Market Value	197,135	0	47,117	150,018	0
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.54	0.76	0.76	2.54
11 Taxable Value	1,498	0	358	1,140	0
12 Acres	0.512	0.512	0.000	0.000	0.000
13 TIF Base Value	0	0	0	0	0
14 TIF Incremental Value	0	0	0	0	0
15 Proration Factor (for testing)	4,000	1,000	1,000	1,000	1,000
16 Total Mills	N/A	651.960	651.960	651.960	651.960
17 Tax Amount (Ad Valorem)	976.63	0.00	233.40	743.23	0.00
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBV	\$278,182	\$0	\$0	\$0	\$278,182
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBV	\$0	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/16/2013 07:34:PM	10/16/2013 07:34:PM	10/16/2013 07:34:PM	10/16/2013 07:34:PM
23 Prior Cycle Market Value	0	0	0	0	0
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment

AGC

AFTER

ORION

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05-1889-06-1-07-07-0000 Real Property

R0528726

Legal EAST BENCH SUB PHASE IV, S06, T10 N, R02 W
 BLOCK 3, Lot 4, COS 538233E

Owner NOVOTNE ROSE F & CAROL A (0540967)
 S115 4124 LAKE HELENA DR, HELENA, MT 59602

Tax Year 2013
 As Of 10/15/2013

Assessment Values Selection Detail
 Assessment Values Totals Page

Class	Totals	2101	2140	3145	3301
2 Reappraisal Land Value	92,718	0	92,718	0	0
3 Reappraisal Building Value	278,182	0	0	278,182	0
4 Total Reappraisal Value	370,900	0	92,718	278,182	0
5 Value Before Reappraisal	315,900	0	55,202	260,698	0
6 Phase In Value	361,715	0	86,453	275,262	0
7 Exempt Value (Home/Constead)	164,580	0	39,336	125,244	0
8 Taxable Market Value	197,135	0	47,117	150,018	0
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.54	0	0	2.54
11 Taxable Value	0	0	0	0	0
12 Acres	0.512	0.512	0.000	0.000	0.000
13 TIF Base Value	0	0	0	0	0
14 TIF Incremental Value	0	0	0	0	0
15 Proration Factor (for testing)	4.000	1.000	1.000	1.000	1.000
16 Total Mills	N/A	651.960	651.960	651.960	651.960
17 Tax Amount (Ad Valorem)	0.00	0.00	0.00	0.00	0.00
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incr OBY	\$278,182	\$0	\$0	\$0	\$278,182
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incr OBY	\$0	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	12/05/2013 03:56 PM	12/05/2013 03:56 PM	12/05/2013 03:56 PM	12/05/2013 03:56 PM
23 Prior Cycle Market Value	0	0	0	0	0
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment

ABC



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

Re: Tax Refund
Geo Code: 1889-06-1-07-02-0000

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:

Roger + Carol Novotne
3424 LAKE HELENA DR
HELENA, MT 59602

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

EAST bench Sub Phase IV Block 3 LT 4

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

Year(s) 2013
Amount \$ 982.58

Reason for the refund request:

100% disabled Veteran

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]
Signature of Taxpayer

Date