

RESOLUTION 2014-102

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

WHEREAS, Evelyn & Matthew Davis were erroneously assessed for real property under Geo Code No. 1888-05-3-11-33-0000; and

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

WHEREAS, the error occurred in tax year 2013; and

WHEREAS, a hearing was held on September 30, 2014

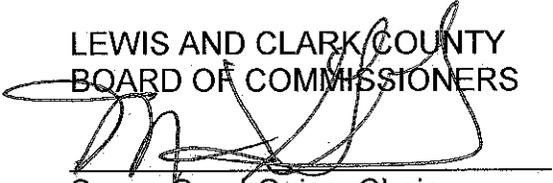
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

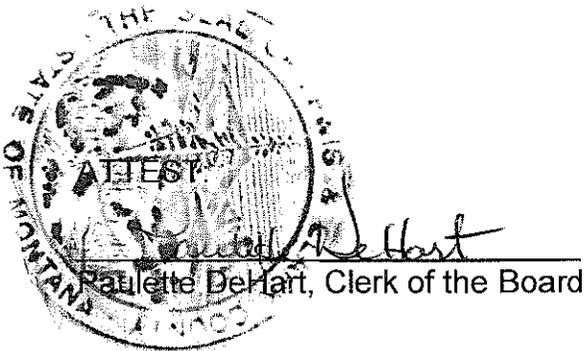
1. Evelyn & Matthew Davis have paid the assessment in error.
2. Evelyn & Matthew Davis have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$88.22 to Evelyn & Matthew Davis, 173 Quarter Circle Road, East Helena, MT 59635.

Dated this 30 Sept, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



3263647 B: M49 P: 267 COUNTY
09/30/2014 02:04 PM Pages: 1 of 5 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.

19108

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

July 28, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Evelyn & Matthew Davis
~~5366 Glacier Point Loop~~ 173 *Quarter Circle Rd*
E. Helena, Mt ~~59602~~ *59635*

Geo-Code#: 188805311330000

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 2013, but then Department of Revenue discovered that the property was not valued correctly.

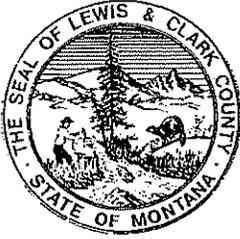
A refund is in order: Tax Year: 2013

\$	83.75	General Tax
	.44	(2121) Forestvale Cemetery
	.25	(2518) Open-Space Lands
	2.64	(3002) West Valley Fire
	.86	(8006) Mosquito
	.28	(8013) Soil & Water

Total Refund Due \$88.22

Thanking you in advance, I am,

SEP 16 2014



Lewis and Clark County Board of Commissioners
316 N. Park Avenue
Helena, MT 59623
LEWIS & CLARK COUNTY
COMMISSIONER

Re: Tax Refund
Geo Code: 188805311330000

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:

Evelyn + Matthew Davis
5866 Glacier Point Loop 173 Quarter Circle Rd
E Helena, MT 59602 59605

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

Glacier Point Sub Lot 24

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

Year(s) 2013
Amount \$ 98.22

Reason for the refund request:

Improvement value too high

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,

Evelyn Davis
of Taxpayer

8-15-14
Date

7/16/14 → AB-2C

2013 BEFORE

D 05-1888-05-3-11-33-0000 Real Property

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2101	3301
2 Reappraisal Land Value	38,871	38,871	0
3 Reappraisal Building Value	101,629	0	101,629
4 Total Reappraisal Value	140,500	38,871	101,629
5 Value Before Reappraisal	101,682	22,722	78,960
6 Phase In Value	134,017	36,174	97,843
7 Exempt Value (Home/Constead)	60,978	16,459	44,519
8 Taxable Market Value	73,039	19,715	53,324
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.54	2.54
11 Taxable Value	1,855	501	1,354
12 Acres	0.182	0.182	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	649.530	649.530
17 Tax Amount (Ad Valorem)	1,204.87	325.41	879.46
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$101,629	\$0	\$101,629
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/16/2013,07:36:PM	10/16/2013,07:36:PM
23 Prior Cycle Market Value	22,722	22,722	0
24 AG Forest Taxable Value Adj	0	0	0

05-1888-05-3-11-33-0000
 # 440410
 (2013)

2013 AFTER

D 05-1888-05-3-11-33-0000 Real Property

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2101	3301
2 Reappraisal Land Value	38,871	38,871	0
3 Reappraisal Building Value	88,129	0	88,129
4 Total Reappraisal Value	127,000	38,871	88,129
5 Value Before Reappraisal	113,862	22,722	91,140
6 Phase In Value	124,303	36,174	88,129
7 Exempt Value (Home/Constead)	56,558	16,459	40,099
8 Taxable Market Value	67,745	19,715	48,030
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.54	2.54
11 Taxable Value	1,721	501	1,220
12 Acres	0.182	0.182	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	649.530	649.530
17 Tax Amount (Ad Valorem)	1,117.84	325.41	792.43
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$88,129	\$0	\$88,129
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	07/14/2014,04:44:PM	07/14/2014,04:44:PM
23 Prior Cycle Market Value	22,722	22,722	0
24 AG Forest Taxable Value Adj	0	0	0

Davis, Evelyn & Matthew

to Cheryl Green 5/23/14

Date: 07/28/2014
Time: 09:40:29

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 188805311330000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.18	19,715	501
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	53,324	1,354
						73,039	1,855

48030 1220 1721

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	19.55000	1,855.00	36.27
8006	MOSQUITO	All	Mill	6.40000	1,855.00	11.87
2121	FORESTVALE CEM	All	Mill	3.20000	1,855.00	5.94
8013	SOIL & WATER	All	Mill	2.06000	1,855.00	3.82
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2510	GLACIER POINT MAINT	All	Flat	151.00		151.00
2518	OPEN-SPACE LANDS	All	Mill	1.90000	1,855.00	3.52
						316.88

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	11810	0000	10	03	Tax District 10	7067.05	575.40	PD 11/22/2013	575.40	PD	05/27/2014
2013	11810	2121	10	03	FORESTVALE CEM	5.50	2.97	PD 11/22/2013	2.97	PD	05/27/2014
2013	11810	2510	10	03	GLACIER POINT MAINT		75.50	PD 11/22/2013	75.50	PD	05/27/2014
2013	11810	2518	10	03	OPEN-SPACE LANDS	3.27	1.76	PD 11/22/2013	1.76	PD	05/27/2014
2013	11810	3002	10	03	WEST VALLEY FIRE	33.63	18.14	PD 11/22/2013	18.13	PD	05/27/2014
2013	11810	8003	10	03	SCRATCH GRAVEL		48.00	PD 11/22/2013	48.00	PD	05/27/2014
2013	11810	8006	10	03	MOSQUITO	11.01	5.94	PD 11/22/2013	5.93	PD	05/27/2014
2013	11810	8012	10	03	WATER QLTY OUTSIDE CITY		4.23	PD 11/22/2013	4.23	PD	05/27/2014
2013	11810	8013	10	03	SOIL & WATER	3.54	3.82	PD 11/22/2013	0.00	PD	05/27/2014
TOTAL:							735.76		731.92		

83.7 4 .25 2.64 .86 .28

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 11810 RECPT#: 1453057 DATE: 05/27/2014 DESC: ELECTRONIC PAYMENT TYPE(1) P2

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	03	Tax District 10	575.40	0.00	0.00	0.00
2121	10	03	FORESTVALE CEM	2.97	0.00	0.00	0.00
2510	10	03	GLACIER POINT MAINT	75.50	0.00	0.00	0.00
2518	10	03	OPEN-SPACE LANDS	1.76	0.00	0.00	0.00
3002	10	03	WEST VALLEY FIRE	18.13	0.00	0.00	0.00
8003	10	03	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
8006	10	03	MOSQUITO	5.93	0.00	0.00	0.00
8012	10	03	WATER QLTY OUTSIDE CITY	4.23	0.00	0.00	0.00
8013	10	03	SOIL & WATER	0.00	0.00	0.00	0.00
TOTALS:				731.92	0.00	0.00	0.00

88.25 refer