

RESOLUTION 2014 - 124

A RESOLUTION ORDERING A REFUND OF TAXES/FEE'S/ASSESSMENTS PAID

WHEREAS, Robert Peccia & Associates were erroneously assessed for real property under Geo Code No. 1786-03-2-07-01-0000, PIN No. 42474; 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 November 18, 2014;

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

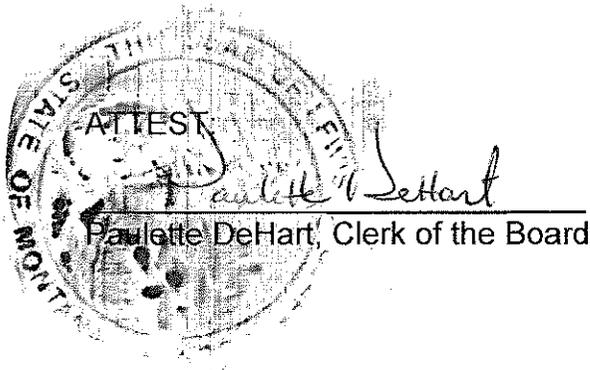
1. Robert Peccia & Associates have paid the assessment in error.
2. Robert Peccia & Associates have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$6,180.73 to Robert Peccia & Associates, 825 W Custer Avenue, Helena, MT 59602.

Dated this 18 day of November, 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair



3265943 B: M49 P: 2257 COUNTY  
11/18/2014 11:22 AM Pages: 1 of 6 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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October 27, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Robert Peccia & associates  
825 W Custer Ave  
Helena Mt 59602

Pin #: 42474

Geo-Code: 1786-03-2-07-01-0000

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

\$ 6,121.56	General Tax
15.71	(2518) Open-Space Lands
17.02	(8013) Soil & Water
26.44	(2121) Forestvale Cemetery

**Total Refund Due \$6,180.73**

Thanking you in advance, I am,

Cheryl Green  
Supervisor/Delinquent Tax Collector



# Montana Department of Revenue



**Mike Kadas**  
Director

**Steve Bullock**  
Governor

October 17, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:            Robert Peccia & Associates  
                                     825 W Custer Ave  
                                     Helena Mt 59602-0226  
                                     GEO Code# 05-1786-03-2-07-01-0000 (42474)

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer filed an AB26 and adjustments on market and taxable values have been made for 2013 and a refund is in order on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2013 <i>1786-03-2-07-01-0000</i>	Class Code	Market Value	Taxable Value
From	2207	459277	11666
To	2207	133941	3402

Thanking you, I am,

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

Date: 10/27/2014  
Time: 07:55:27

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 42474

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	133941 1.82	459,277	11,666
						459,277	11,666

3402

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	11,666.00	37.33
8013	SOIL & WATER	All	Mill	2.06000	11,666.00	24.03
0223	LIGHT DISTRICT #223	All	Rate	0.01	79,148.52	413.95
0001	STREET MAINT #1	All	Pct	100.000	134.93	134.93
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0008	STORM WATER UTL	All	Pct	100.000	29.79	29.79
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	20.00	20.00
2518	OPEN-SPACE LANDS	All	Mill	1.90000	11,666.00	22.17
						708.20

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	6109	0000	01	01	Tax District 01	4,320.80	PD	11/12/2013	4,320.79	PD	05/16/2014
2013	6109	0001	01	01	STREET MAINT #1	67.47	PD	11/12/2013	67.46	PD	05/16/2014
2013	6109	0008	01	01	STORM WATER UTL	14.90	PD	11/12/2013	14.89	PD	05/16/2014
2013	6109	0016	01	01	LANDFILL MONITORING	3.00	PD	11/12/2013	3.00	PD	05/16/2014
2013	6109	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/12/2013	10.00	PD	05/16/2014
2013	6109	0070	01	01	OPEN SPACE MAINT	10.00	PD	11/12/2013	10.00	PD	05/16/2014
2013	6109	0223	01	01	LIGHT DISTRICT #223	206.98	PD	11/12/2013	206.97	PD	05/16/2014
2013	6109	2121	01	01	FORESTVALE CEM	18.67	PD	11/12/2013	18.66	PD	05/16/2014
2013	6109	2518	01	01	OPEN-SPACE LANDS	11.09	PD	11/12/2013	11.08	PD	05/16/2014
2013	6109	8013	01	01	SOIL & WATER	24.03	PD	11/12/2013	0.00		
					TOTAL:	4,686.94			4,662.85		

6121.5  
26.4  
15.71  
17.02  
6180.73

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013	STMT#: 6109	RECPT#: 1446618	DATE: 05/16/2014	DESC: 2nd Half Tax Payment	Tax Paid	Penalty	Interest	Protest
	Spec Dist	Levy Dist	Sub	Description				
	0000	01	01	Tax District 01	4,320.79	0.00	0.00	0.00
	0001	01	01	STREET MAINT #1	67.46	0.00	0.00	0.00
	0008	01	01	STORM WATER UTL	14.89	0.00	0.00	0.00
	0016	01	01	LANDFILL MONITORING	3.00	0.00	0.00	0.00
	0061	01	01	URBAN FOREST MGMT	10.00	0.00	0.00	0.00
	0070	01	01	OPEN SPACE MAINT	10.00	0.00	0.00	0.00
	0223	01	01	LIGHT DISTRICT #223	206.97	0.00	0.00	0.00
	2121	01	01	FORESTVALE CEM	18.66	0.00	0.00	0.00
	2518	01	01	OPEN-SPACE LANDS	11.08	0.00	0.00	0.00
				TOTALS:	4,662.85	0.00	0.00	0.00

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

ROBERT PECCIA & ASSOCIATES  
825 W CUSTER AVE  
HELENA MT 59602-0226

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**TAX CODE INFORMATION**

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Tax Year: 2013      Tax Code: 42474      Status: Active  
Tax Type: RE      Real Estate  
Bank Code:  
Levy Dist: 01-01      Tax District 01  
TIF Base: 0.00

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**OWNERSHIP INFORMATION**

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Name: ROBERT PECCIA & ASSOCIATES      Type: 1 Legal  
Alpha: ROBERT PECCIA & ASSOCIATES      Mail To: Yes  
Address: 825 W CUSTER AVE  
City: HELENA      ST: MT      Zip: 59602 0226

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**LEGAL DESCRIPTION**

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Legal#: 1      Geo Code: 05-1786-03-2-07-01-0000      Levy Dist: 01-01      Tax District 01  
Desc Type: S  
Township: 09 N      Range: 03 W      Section: 03  
Subdiv: NBH      SubDiv NBH  
Block: 4      Lot: 1  
Situs Address: 3147 SADDLE DR  
Situs City: HELENA      ST: MT      Zip: 59601  
Full Desc: NOB HILL SUBD, S03, T09 N, R03 W, BLOCK 4, Lot 1, PHASE IV COS #3100615      Short Desc: NOB HILL SUBD, S03, T09 N, R03 W, BLOCK 4, Lot 1, PHASE IV COS #3100615



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

Re: Tax Refund  
Geo Code: 1786-03-2-07-01-0000

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:

Robert Peccia & Associates  
Box 5653  
Helena, MT 59604

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

North Hill Subdivision Block 4 L+1 Phase IV

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

Year(s) 2013  
Amount 12,180.93

Reason for the refund request:

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,

Robert Peccia  
Signature of Taxpayer

Nov. 3, 2014  
Date