

RESOLUTION 2015 - 10

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

WHEREAS, Thomas & Rhonda Vogl were erroneously assessed for real property under Geo Code No. 1890-08-3-01-50-0000, Assessor Code 14948, and;

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

WHEREAS, the error occurred in tax year 2012, 2011, 2010 and 2009; and

WHEREAS, a hearing was held on January 6, 2015;

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

1. Thomas & Rhonda Vogl hve paid the assessment in error.
2. Thomas & Rhonda Vogl 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 \$4,139.03 to Thomas & Rhonda Vogl, 6250 Elkhorn Road, Helena, MT 59602.

Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



3267667 B: M49 P: 3792 COUNTY
01/06/2015 11:34 AM Pages: 1 of 16 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 16, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Thomas & Rhonda Vogl
6250 Elkhorn Rd
Helena Mt 59602

Assessment Code # 14948

Geo-Code: 1890-08-3-01-50-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property for 5 years. Please find documentation regarding the request. The taxpayer has paid the taxes in full. Department of Revenue discovered that the value of the land was incorrect.

A refund is in order: Tax Year: 2012

| | |
|------------|---------------------|
| \$1,188.96 | General Tax |
| 13.25 | (2518) Open Space |
| 4.00 | (8013) Soil & Water |

Refund Due: \$1,196.21

A refund is in order: Tax Year: 2011

| | |
|------------|---------------------|
| \$1,123.41 | General Tax |
| 3.67 | (2518) Open Space |
| 3.58 | (8013) Soil & Water |

Refund Due: \$1,130.66

A refund is in order: Tax Year: 2010

| | |
|----------|---------------------|
| \$992.37 | General Tax |
| 3.20 | (2518) Open Space |
| 3.07 | (8013) Soil & Water |

Refund Due: \$998.64

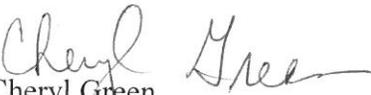
A refund is in order: Tax Year: 2009

| | |
|----------|---------------------|
| \$810.77 | General Tax |
| 2.75 | (8013) Soil & Water |

Refund Due: \$813.52

Total Refund Due: \$4,139.03

Thanking you in advance, I am,


Cheryl Green

Supervisor/Delinquent Tax Collector



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

Re: Tax Refund
 Geo Code: 14948

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:

Vogl, Thomas J & Brenda K
6250 Elkhorn Blvd
Helena MT 59602-9758

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

Canyon Ferry Ranches, S, 08, T 10N, R 01W, Lot 6

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

Year(s) 2009-2012
 Amount \$ 4,139.03

Reason for the refund request:

Our taxes were assessed wrong. The Department of Revenue after several phone calls in various years has helped us to straighten it out. We would now like the overpayment refunded to us.

Were taxes paid under protest: Yes No

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

Whenever called every year to ask about the amount we were told that the taxes needed to be paid at the full amount or we would be in default. Sent statement and could not pay.

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

X Thomas J Vogl Brenda K Vogl 12-19-2014
 Signature of Taxpayer Date

Date: 12/16/2014
 Time: 13:12:15

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2009 Tax Code : 14948

SPECIAL DISTRICT INFORMATION

| Spec Dist | Description | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|---------------|--------|------|----------------------|----------------------|--------|
| 8008 | FOREST FIRE | All | Pct | 100.000 | 39.27 | 39.27 |
| 2516 | ELKHORN MAINT | All | Flat | 176.26 | | 176.26 |
| 8013 | SOIL & WATER | All | Mill | 2.11000 | 1,486.00 | 3.14 |
| | | | | | | 218.67 |

BILLING HISTORY (SELECTED TAX YEAR: 2009)

| Tax Year | Stmnt# | Spec Dist | Levy Dist | Sub | Description | 1st HALF | | | 2nd HALF | | |
|----------|--------|-----------|-----------|-----|-----------------|----------|------|------------|----------|------|------------|
| | | | | | | Billed | Stat | Due Date | Billed | Stat | Due Date |
| 2009 | 25673 | 0000 | 90 | 09 | Tax District 90 | 116.72 | | | | | |
| 2009 | 25673 | 2516 | 90 | 09 | ELKHORN MAINT | 463.75 | PD | 12/12/2009 | 463.74 | PD | 05/26/2010 |
| 2009 | 25673 | 8008 | 90 | 09 | FOREST FIRE | 88.13 | PD | 12/12/2009 | 88.13 | PD | 05/26/2010 |
| 2009 | 25673 | 8013 | 90 | 09 | SOIL & WATER | 39.27 | PD | 12/12/2009 | 0.00 | | |
| | | | | | | 3.14 | PD | 12/12/2009 | 0.00 | | |
| TOTAL: | | | | | | 594.29 | | | 551.87 | | |

General tax refund
 Soil & Water

\$ 810.77
 2.75

\$ 813.52 ✓

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

VOGL THOMAS J & RHONDA K
 6250 ELKHORN RD
 HELENA MT 59602-9758

TAX CODE INFORMATION

Tax Year: 2009 Tax Code: 14948 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 90-09 Tax District 90
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: VOGL THOMAS J & RHONDA K Type: 1 Legal
 Alpha: VOGL THOMAS J & RHONDA K Mail To: Yes
 Address: 6250 ELKHORN RD
 City: HELENA ST: MT Zip: 59602 9758

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1890-08-3-01-50-0000 Levy Dist: 90-09 Tax District 90
 Desc Type: T
 Township: 10 N Range: 01 W Section: 08
 Full Desc: S08, T10 N, R01 W, CANYON FERRY RANCHES: Short Desc: S08, T10 N, R01 W, CANYON FERRY RANCHES:
 TR 6 TR 6

VALUATION / ASSESSMENT

| Legal# | Class Code | Class | Type | Description | Qty | Market Value | Taxable Value |
|--------|------------|-------|------|-------------|-------|-------------------|------------------|
| 1 | 2101 | 4 | RV | Tract Land | 18.95 | 50,710 | 1,486 |
| | 1701 | | | | 912 | 50,710 | 1,486 |
| | | | | | | | 187 |

Tax Year: 2010 Tax Code : 14948

SPECIAL DISTRICT INFORMATION

| Spec Dist | Description | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|------------------|--------|------|----------------------|----------------------|--------|
| 8013 | SOIL & WATER | All | Mill | 1.97000 | 1,746.00 | 3.44 |
| 8008 | FOREST FIRE | All | Pct | 100.000 | 41.24 | 41.24 |
| 2518 | OPEN-SPACE LANDS | All | Mill | 2.05000 | 1,746.00 | 3.58 |
| 2516 | ELKHORN MAINT | All | Flat | 176.26 | | 176.26 |
| | | | | | | 224.52 |

BILLING HISTORY (SELECTED TAX YEAR: 2010)

| Tax Year | Stmt# | Spec Dist | Levy Dist | Sub | Description | 1st HALF | | | 2nd HALF | | | |
|----------|-------|-----------|-----------|-----|------------------|----------|--------|----------|------------|--------|----------|------------|
| | | | | | | Billed | Stat | Due Date | Billed | Stat | Due Date | |
| 2010 | 30331 | 0000 | 90 | 09 | Tax District 90 | 119.03 | 555.70 | PD | 12/16/2010 | 555.70 | PD | 05/04/2011 |
| 2010 | 30331 | 2516 | 90 | 09 | ELKHORN MAINT | | 88.13 | PD | 12/16/2010 | 88.13 | PD | 05/04/2011 |
| 2010 | 30331 | 2518 | 90 | 09 | OPEN-SPACE LANDS | .38 | 1.79 | PD | 12/16/2010 | 1.79 | PD | 05/04/2011 |
| 2010 | 30331 | 8008 | 90 | 09 | FOREST FIRE | | 41.24 | PD | 12/16/2010 | 0.00 | | |
| 2010 | 30331 | 8013 | 90 | 09 | SOIL & WATER | .37 | 3.44 | PD | 12/16/2010 | 0.00 | | |
| TOTAL: | | | | | | | 690.30 | | | 645.62 | | |

General tax refund \$ 992.37
 Open Space 3.20
 Soil & Water 3.07

 = 998.64 ✓

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

VOGL THOMAS J & RHONDA K
 6250 ELKHORN RD
 HELENA MT 59602-9758

TAX CODE INFORMATION

Tax Year: 2010 Tax Code: 14948 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 90-09 Tax District 90
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: VOGL THOMAS J & RHONDA K Type: 1 Legal
 Alpha: VOGL THOMAS J & RHONDA K Mail To: Yes
 Address: 6250 ELKHORN RD
 City: HELENA ST: MT Zip: 59602 9758

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1890-08-3-01-50-0000 Levy Dist: 90-09 Tax District 90
 Desc Type: T
 Township: 10 N Range: 01 W Section: 08
 Full Desc: S08, T10 N, R01 W, CANYON FERRY RANCHES: Short Desc: S08, T10 N, R01 W, CANYON FERRY RANCHES:
 TR 6 TR 6

VALUATION / ASSESSMENT

| Legal# | Class Code | Class | Type | Description | Qty | Market Value | Taxable Value |
|--------|-------------------------|-------|------|-------------|-------|-------------------|------------------|
| 1 | 2101 1701 | 4 | RV | Tract Land | 18.95 | 61,920 | 1,746 |
| | | | | | 948 | 61,920 | 1,746 |
| | | | | | | | 187 |

Date: 12/16/2014
 Time: 13:14:22

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 14948

SPECIAL DISTRICT INFORMATION

| Spec Dist | Description | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|------------------|--------|------|----------------------|----------------------|--------|
| 8013 | SOIL & WATER | All | Mill | 2.01000 | 1,970.00 | 3.96 |
| 8008 | FOREST FIRE | All | Pct | 100.000 | 40.00 | 40.00 |
| 2516 | ELKHORN MAINT | All | Flat | 176.26 | | 176.26 |
| 2518 | OPEN-SPACE LANDS | All | Mill | 2.06000 | 1,970.00 | 4.06 |
| | | | | | | 224.28 |

BILLING HISTORY (SELECTED TAX YEAR: 2011)

| Tax Year | Stmt# | Spec Dist | Levy Dist | Sub | Description | 1st HALF | | | 2nd HALF | | |
|----------|-------|-----------|-----------|-----|------------------|----------|------|------------|----------|------|------------|
| | | | | | | Billed | Stat | Due Date | Billed | Stat | Due Date |
| 2011 | 25701 | 0000 | 90 | 09 | Tax District 90 | 620.97 | PD | 03/19/2012 | 620.96 | PD | 09/20/2012 |
| 2011 | 25701 | 2516 | 90 | 09 | ELKHORN MAINT | 88.13 | PD | 03/19/2012 | 88.13 | PD | 09/20/2012 |
| 2011 | 25701 | 2518 | 90 | 09 | OPEN-SPACE LANDS | 2.03 | PD | 03/19/2012 | 2.03 | PD | 09/20/2012 |
| 2011 | 25701 | 8008 | 90 | 09 | FOREST FIRE | 40.00 | PD | 03/19/2012 | 0.00 | | |
| 2011 | 25701 | 8013 | 90 | 09 | SOIL & WATER | 3.96 | PD | 03/19/2012 | 0.00 | | |
| TOTAL: | | | | | | 755.09 | | | 711.12 | | |

General tax refund \$1,123.41
Open Space 3.67
Soil & Water 3.58

\$1,130.66

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

VOGL THOMAS J & RHONDA K
 6250 ELKHORN RD
 HELENA MT 59602-9758

TAX CODE INFORMATION

Tax Year: 2011 Tax Code: 14948 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 90-09 Tax District 90
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: VOGL THOMAS J & RHONDA K Type: 1 Legal
 Alpha: VOGL THOMAS J & RHONDA K Mail To: Yes
 Address: 6250 ELKHORN RD
 City: HELENA ST: MT Zip: 59602 9758

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1890-08-3-01-50-0000 Levy Dist: 90-09 Tax District 90
 Desc Type: T
 Township: 10 N Range: 01 W Section: 08
 Full Desc: S08, T10 N, R01 W, CANYON FERRY RANCHES: Short Desc: S08, T10 N, R01 W, CANYON FERRY RANCHES:
 TR 6 TR 6

VALUATION / ASSESSMENT

| Legal# | Class Code | Class | Type | Description | Qty | Market Value | Taxable Value |
|--------|-------------------------|-------|------|-------------|-------|-----------------------------|---------------------------|
| 1 | 210T 1701 | 4 | RV | Tract Land | 18.95 | 72,434 72,434 | 1,970 1,970 |
| | | | | | 985 | | 188 |

Date: 12/16/2014
Time: 13:05:17

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 14948

VALUATION / ASSESSMENT

| Legal# | Class Code | Class | Type | Description | Qty | Market Value | Taxable Value |
|--------|-------------------------|-------|------|-------------|-------|----------------------------------|-------------------------------|
| 1 | 2101 1701 | 4 | RV | TRACT LAND | 18.95 | 82,078 1021 82,078 | 2,159 2,159 188 |

SPECIAL DISTRICT INFORMATION

| Spec Dist | Description | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|------------------|--------|------|----------------------|----------------------|--------|
| 8013 | SOIL & WATER | All | Mill | 2.03000 | 2,159.00 | 4.38 |
| 2516 | ELKHORN MAINT | All | Flat | 176.26 | | 176.26 |
| 8008 | FOREST FIRE | All | Pct | 100.000 | 39.62 | 39.62 |
| 2518 | OPEN-SPACE LANDS | All | Mill | 1.65000 | 2,159.00 | 3.56 |
| | | | | | | 223.82 |

BILLING HISTORY (SELECTED TAX YEAR: 2012)

| Tax Year | Stmt# | Spec Dist | Levy Dist | Sub | Description | 1st HALF | | | 2nd HALF | | |
|----------|-------|-----------|-----------|-----|------------------|---------------|------|------------|----------|------|------------|
| | | | | | | Billed | Stat | Due Date | Billed | Stat | Due Date |
| 2012 | 28431 | 0000 | 90 | 09 | Tax District 90 | 113.41 651.19 | PD | 12/04/2012 | 651.18 | PD | 05/02/2013 |
| 2012 | 28431 | 2516 | 90 | 09 | ELKHORN MAINT | 88.13 | PD | 12/04/2012 | 88.13 | PD | 05/02/2013 |
| 2012 | 28431 | 2518 | 90 | 09 | OPEN-SPACE LANDS | .31 1.78 | PD | 12/04/2012 | 1.78 | PD | 05/02/2013 |
| 2012 | 28431 | 8008 | 90 | 09 | FOREST FIRE | 39.62 | PD | 12/04/2012 | 0.00 | | |
| 2012 | 28431 | 8013 | 90 | 09 | SOIL & WATER | .38 4.38 | PD | 12/04/2012 | 0.00 | | |
| TOTAL: | | | | | | 785.10 | | | 741.09 | | |

General Tax Refund \$ 1,188.96
 Open Space 3.25
 Soil & Water \$ 4.00

 \$ 1,196.21 ✓



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 11, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Vogl Thomas J & Rhonda K
6250 Elkhorn Rd
Helena Mt 59602-9758
GEO Code# 05-1890-08-3-01-50-0000
Assessment Code# 14948

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 through 2012 on the above property. Adjustments have been made for 2014 and refund information has been supplied by DOR for 2013 on October 15 2014 to the County Commission. Revised values as follows:

| Tax Year: 2009 | Class Code | Market Value | Taxable Value |
|----------------|------------|--------------|---------------|
| From | 2101 | 50710 | 1486 |
| | | | |
| To | 1701 | 912 | 187 |

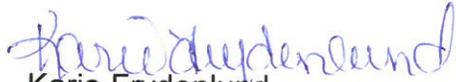
| Tax Year: 2010 | Class Code | Market Value | Taxable Value |
|----------------|------------|--------------|---------------|
| From | 2101 | 61920 | 1746 |
| | | | |
| To | 1701 | 948 | 187 |

| Tax Year: 2011 | Class Code | Market Value | Taxable Value |
|----------------|------------|--------------|---------------|
| From | 2101 | 72434 | 1970 |
| | | | |
| To | 1701 | 985 | 188 |

| Tax Year: 2012 | Class Code | Market Value | Taxable Value |
|----------------|------------|--------------|---------------|
| From | 2101 | 82078 | 2159 |
| To | 1701 | 1021 | 188 |

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)444-7978
5 S Last Chance Gulch 
Helena, MT 59601
kfrydenlund@mt.gov



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

October 29, 2014

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 years 2009 thru 2012 for the following taxpayer in Lewis and Clark County.

Thomas & Rhonda Vogl Tax Code: 14948

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 five 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,

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

October 25, 2014

Cheryl Green, Supervisor
Delinquent Tax Collector
Lewis & Clark County
City-County Building
316 North Park Ave, Rm 113
Helena, MT 59623

Ms. Green,

Please find attached our letter to the County Commissioner requesting a refund on our taxes for the Years 2009, 2010, 2011 and 2012. The taxes were paid in full on all of these years.

We have not filled in the dollar amount of the refund because we have no idea how much this would be. We are asking if you could fill this part in.

We would like to thank you for all your help in getting us a refund for this error in our land taxes. It is very much appreciated.



Rhonda Vogl
6250 Elkhorn RD
Helena MT 59602
406-465-0748

2 attachments

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

RE: Tax Refund, Geo Code: 05-1890-08-3-01-50-0000

Dear Commissioners:

Consider this my request for a tax refund for the above-reference property. As a part of this request I am providing you the following information.

Name and address of the legal owner:

*Vogl, Thomas J & Rhonda K
6250 Elkhorn RD
Helena MT 59602-9758*

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

Canyon Ferry Ranches, S 08, T 10 N, R 01 W, Lot 6

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

Year(s) 2009, 2010, 2011, 2012

Amount _____

Reason for the refund request:

Our land taxes were assessed wrong. The Department of Revenue, after several phone calls, in various years, has helped us to straighten this out. We would now like the overpayment refunded to us.

Were taxes paid under protest: *NO*

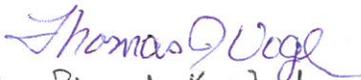
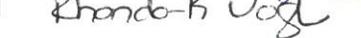
If not, what is the reason they were not paid under protest?

When we called every year to ask about the amount we were told that the taxes needed to be paid at the full amount or we would be in delinquent status and could lose our land. This year we finally got ahold of Elissa at the Department of Revenue and she helped get us going on the correct process to protest these.

Thank you for your consideration.

Sincerely,

Thomas J Vogl

Rhonda K Vogl

10/25/14