

RESOLUTION 2015 - 54

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

WHEREAS, Roland Pratt was erroneously assessed for real property under Assessor Code 40553; 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 April 2, 2015;

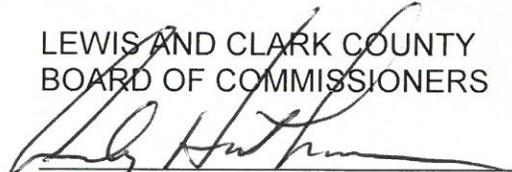
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Roland Pratt has paid the taxes/fees/assessment in error.
2. Roland Pratt has 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 \$138.19 to 1st Interstate Bank, PO Box 908, Helena, MT 59624.

Dated this 2nd day of April, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Andy Hunthausen, Chair



Paulette DeHart, Clerk of the Board

3270875 B: M49 P: 6664 COUNTY
04/02/2015 10:38 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

Consolidated Office of Treasurer/Clerk and Recorder

March 20, 2015

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Roland Pratt (1st Interstate Bank)
P O Box 908
Helena, MT 59624

*3401 N. Montana Ave
Helena, MT 59602*

Assessor Code: 40553

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2014. DOR showed the taxpayer is eligible for PTAP.

Tax Year 2014	Taxes	\$130.17
	2518 Open Space	.36
	8013 Soil & Water	1.16
	2121 Forestvale Cemetery	.70
	3002 West Valley Fire	4.24
	8003 Mosquito	1.56

2014 Refund: \$138.19

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: 40553

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:

Roland Pratt (1st Interstate Bank)
P.O. Box 908 3401 N. Montana Ave
Helena, MT 59624 Helena, MT 59602

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

Medeo Acres: Lot 4

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

Year(s) 2014
 Amount \$ 138.19

Reason for the refund request:

PTAP

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,

Roland Pratt First Interstate Bank
 Signature of Taxpayer

3-23-15
 Date

Tax Year: 2014 Tax Code : 40553

U 2131

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.70	28,122	695
						28,122	695

138
138

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	20.18000	695.00	14.03
8006	MOSQUITO	All	Mill	6.47000	695.00	4.50
2121	FORESTVALE CEM	All	Mill	3.34000	695.00	2.32
8013	SOIL & WATER	All	Mill	2.08000	695.00	1.45
2518	OPEN-SPACE LANDS	All	Mill	1.70000	695.00	1.18
						23.48

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	29212	0000	10	03	Tax District 10	85.74	215.91	PD	11/20/2014	0	215.90	DUE	05/31/2015
2014	29212	2121	10	03	FORESTVALE CEM	.46	1.16	PD	11/20/2014	0	1.16	DUE	05/31/2015
2014	29212	2518	10	03	OPEN-SPACE LANDS	.23	0.59	PD	11/20/2014	0	0.59	DUE	05/31/2015
2014	29212	3002	10	03	WEST VALLEY FIRE	2.78	7.02	PD	11/20/2014	0	7.01	DUE	05/31/2015
2014	29212	8006	10	03	MOSQUITO	.69	2.25	PD	11/20/2014	0	2.25	DUE	05/31/2015
2014	29212	8013	10	03	SOIL & WATER	.29	1.45	PD	11/20/2014		0.00		
					TOTAL:		228.38				226.91		

refund Ben tax 130.17
 2121 FC .70
 2518 Open Space .36
 3002 WV Fire 4.24
 8006 mosq 1.56
 8013 1.16
 \$138.19 refund

ORION

- ◆ Appraisal Home
- ◆ Property
 - Add a Property
 - Find a Property
 - Property History
 - GIS Map
- ◆ Party
 - Add a Party
 - Find a Party
 - Related Party Groups
- ◆ Reporting
- ◆ Activities
 - List Manager
 - Splits & Combos
- ◆ Administration
 - View Job Queue
 - View Job History
 - View Job Schedule
- ◆ Processes
 - Assessment Notices
- ◆ Configuration
 - System Code Setup
 - Market Setup

D 05-1888-06-1-20-15-0000 Real Property

Summary: **R0537944**
 Control: **Legal**
 Ownership: **MEDOS ACRES 306 T10N, R03 W, Lot 4, COS #272782**
 Exemptions: **Assessment**
 Appraisal: **Final Value**
 Transfer: **Owner**
 Appraisals: **PRATT ROLAND D(00244409)**
 Status: **1057 SIERRA RD W, HELENA, MT 59602**
 Tax Year: **2014**
 Documents: **As Of < 03/17/2014 >**

Assessment Values Selection Detail

Class	2101	2132
2 Reappraisal Land Value	53,060	53,060
3 Reappraisal Building Value	0	0
4 Total Reappraisal Value	53,060	53,060
5 Value Before Reappraisal	33,900	33,900
6 Phase In Value	53,060	53,060
7 Exempt Value (Home/Comstead)	24,938	24,938
8 Taxable Market Value	28,122	28,122
9 Tax Class	N/A	4
10 Taxable Percent	N/A	2.47
11 Taxable Value	138	138
12 Acres	0.696	0.000
13 TIF Base Value	0	0
14 TIF Incremental Value	0	0
15 Prioration Factor (for testing)	2,000	1,000
16 Total Mills	N/A	651.300
17 Tax Amount (Ad Valorem)	89.88	89.88
18 HOME STEAD CAP INFORMATION	N/A	
19 Res Value Under Cap Incl OBY	\$0	\$0
20 Residential Value Over Cap	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0
22 Date Last Calculated	N/A	03/17/2015, 02:46:PM
23 Prior Cycle Market Value	33,900	33,900
24 AG Forest Taxable Value Adj	0	0

AFTER 2014 PTAP WORK UP
 ASSMT CODE 40553 ROLAND D PRATT (PROPERTY WAS NOT WORKED FOR PTAP WHEN MOBILE WAS WORKED)

ORION

- ◆ Appraisal Home
- ◆ Property
 - Add a Property
 - Find a Property
 - Property History
 - GIS Map
- ◆ Party
 - Add a Party
 - Find a Party
 - Related Party Groups
- ◆ Reporting
- ◆ Activities
 - List Manager
 - Splits & Combos
- ◆ Administration
 - View Job Queue
 - View Job History
 - View Job Schedule
- ◆ Processes
 - Assessment Notices
- ◆ Configuration
 - System Code Setup
 - Market Setup

D 05-1838-06-1-20-15-0000 Real Property
 R0657944

General: MEDOS ACRES, S06, T10 N, R03 W, Lot 4, COS #272782
 Legal: #272782
 Status: 1057 SIERRA RD W, HELENA, MT 59602

Final Value: PRATT ROLAND D(000544409)
 Owner: PRATT ROLAND D(000544409)
 Tax Year: 2014
 As of: 09/27/2014

Calculate Values
 Last Calc: 9/27/2014 5:58:32 PM

Assessment Values Selection Detail

Assessment Values 2101

Class	Value	Code	Time
1 Class			
2 Reappraisal Land Value	53,060	2101	
3 Reappraisal Building Value	0		
4 Total Reappraisal Value	53,060		
5 Value Before Reappraisal	33,900		
6 Phase In Value	53,060		
7 Exempt Value (Home/Constead)	24,938		
8 Taxable Market Value	28,122		
9 Tax Class	4		
10 Taxable Percent	2.47		
11 Taxable Value	695		
12 Acres	0.696		
13 TIF Base Value	0		
14 TIF Incremental Value	0		
15 Proration Factor (for testing)	0		
16 Total Mills	0.000		
17 Tax Amount (Ad Valorem)	651.300		
18 HOMESTEAD CAP INFIRMATION	452.65		
19 Res Value Under Cap Incl OBY	\$0		
20 Residential Value Over Cap	\$0		
21 Condo Value Under Cap Incl OBY	\$0		
22 Date Last Calculated	09/27/2014 05:58:PM		
23 Prior Cycle Market Value	33,900		
24 AG Forest Taxable Value Adj	0		

Exclude from Notice Extract - This property will be excluded from the notice extract.

Total Lines: 23

3/17/2014 2:36pm

Messages

BEFORE 2014 PTAP WORK UP
 ASSMT CODE 40553 - ROLAND D PRATT