

RESOLUTION 2016 - 23

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

WHEREAS, Elaine Irene Arterburn were erroneously assessed for property under Parcel No. 12518, GeoCode 1888-05-3-07-01-0000; and

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

WHEREAS, the error occurred in tax year 2014 and 2013; and

WHEREAS, a hearing was held on May 3, 2016.

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

1. Elaine Irene Arterburn has paid the taxes and assessments in error.
2. Elaine Irene Arterburn has proven a refund is due to her.
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 \$2,032.50 to Elaine Irene Arterburn, PO Box 7154, Helena, MT 59604

Dated this 3 day of May, 2016

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chairman



3288787 B: M51 P: 2944 COUNTY
05/03/2016 02:26 PM Pages: 1 of 9 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.

Karie Frydenlund, 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

April 27, 2016

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Arterburn Elaine Irene
PO Box 7154
Helena Mt 59604
Parcel# 12518
GEO Code (05-1888-05-3-07-01-0000)

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back two years for 2013 and 2014 on the above property. Taxpayer filed an AB26 form with the DOR for 2015. DOR adjusted the market value of \$ 270,440 down to \$ 199,800 for 2015.

Please see attached sheet for break down by tax year and class code. They are as following:

2013 Refund: \$ 1,012.97
2014 Refund: \$ 1,019.33

Total Refund Due \$ 2,032.30

Thanking you in advance, I am,

A handwritten signature in blue ink that reads "Karie Frydenlund".

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

Arterburn Elaine Irene
 Assmt# 12518

2013 Original Billing

Class Code	MV	TV
2127	24869	632
3327	113398	2880
	138267	3512
General	0.62038	2178.77
2121	0.0032	11.24
2518	0.0019	6.67
3002	0.01955	68.66
8003	1	96.00
8006	0.0064	22.48
8012	1	8.46
8013	0.00206	7.23
Totals		2399.52

2013 Correct Values/DOR

Class Code	MV	TV
2127	24869	632
3327	95685	1325
	120554	1957
General	0.62038	1214.08
2121	0.0032	6.26
2518	0.0019	3.72
3002	0.01955	38.26
8003	1	96.00
8006	0.0064	12.52
8012	1	8.46
8013	0.00206	4.03
Totals		1383.34

2013 Adjustments\Refund		
Class Code	MV	TV
2127	0	0
3327	17713	1555
	17713	1555
General	0.62038	964.69
2121	0.0032	4.98
2518	0.0019	2.95
3002	0.01955	30.40
8003	1	0.00
8006	0.0064	9.95
8012	1	0.00
8013	0.00206	0.00
2013 Total Refund		1012.97

2014 Original Billing

Class Code	MV	TV
2127	26329	650
3327	117004	2890
	143333	3540
General	0.62131	2199.44
2121	0.00334	11.82
2518	0.0017	6.02
3002	0.02018	71.44
8003	1	96.00
8006	0.00647	22.90
8012	1	9.31
8013	0.00208	7.36
Totals		2424.29

2014 Correct Values/DOR

Class Code	MV	TV
2127	26329	650
3327	101522	1329
	127851	1979
General	0.62131	1229.57
2121	0.00334	6.61
2518	0.0017	3.36
3002	0.02018	39.94
8003	1	96.00
8006	0.00647	12.80
8012	1	8.46
8013	0.00208	7.36
Totals		1404.11

2014 Adjustments\Refund		
Class Code	MV	TV
2127	0	0
3327	15482	1561
	15482	1561
General	0.62131	969.86
2121	0.00334	5.21
2518	0.0017	2.65
3002	0.02018	31.50
8003	1	0.00
8006	0.00647	10.10
8012	1	0.00
8013	0.00206	0.00
2014 Total Refund		1019.33

Karie Frydenlund
 Lewis & Clark County
 Property Tax Supervisor
 3/29/2015

Total Refund Due 2032.31



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

Re: Tax Refund
Geo Code: 12518 (1888-05-3-07-01-0000)

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:

Arterburn Elaine Irene
PO Box 7154
Helena Mt 59604-7154

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

Pumnea Tracts. S05, T10N, R03W, PT LTS 3-4 COS# 2632222

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

Year(s) 2013 ~ 2014
Amount \$ 2032.31

Reason for the refund request:

As per taxpayer's letter: tax years 2013 & 2014 property tax increased by \$ 111,240.
Appealed values to DOR for 2015, values were decreased to \$ 199,800.

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 of Taxpayer

3/31/16
Date



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

February 18th, 2016

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Arterburn Elaine Irene
PO Box 7154
Helena, MT 59604
GEO Code# 05-1888-05-3-07-01-0000
Assessment Code# 12518

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2010 thru 2014. Revised values are as follows:

Tax Year: 2013 (Assmt # 12518)	Class Code	Market Value	Taxable Value
<i>From</i>	3327	113398	2880
<i>To</i>	3327	95685	1325

Tax Year: 2014 (Assmt # 12518)	Class Code	Market Value	Taxable Value
<i>From</i>	3327	117004	2890
<i>To</i>	3327	101522	1329

If you should have any questions, please do not hesitate to contact our office.

Dee Ann Rosebluff

Dee Rosebluff
PVS II- Lewis & Clark County
(406)444-2903
5 S Last Chance Gulch
Helena, MT 59601
dshultz@mt.gov

2013

Assessment Calculation Breakdown				
Quick-Ref ID R0515571		Property ID 05-1888-05-3-07-01-0000		
Owner Name ARTERBURN ELAINE IRENE (O051860)				
Tax Year 2013				
1	Class	Totals	2127	3327
2	Reappraisal Land Value	49,678	49,678	0
3	Reappraisal Building Value	220,762	0	220,762
4	Total Reappraisal Value	270,440	49,678	220,762
5	Value Before Reappraisal	170,207	25,445	144,762
6	Phase In Value	253,701	45,631	208,070
7	Exempt Value (Home/Comstead)	115,434	20,762	94,672
8	Taxable Market Value	138,267	24,869	113,398
9	Tax Class	N/A	4	4
10	Taxable Percent	N/A	2.54	2.54
11	Taxable Value	3,512	632	2,880
12	Acres	0.307	0.307	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)	2,281.15	410.50	1,870.65
18	HOMESTEAD CAP INFORMATION	N/A		
19	Res Value Under Cap Incl OBY	\$0	\$0	\$0
20	Residential Value Over Cap	\$0	\$0	\$0
21	Condo Value Under Cap Incl OBY	\$0	\$0	\$0

Print

Exit

2014

Assessment Calculation Breakdown				
Quick-Ref ID R0515571		Property ID 05-1888-05-3-07-01-0000		
Owner Name ARTERBURN ELAINE IRENE (O051860)				
Tax Year 2014				
1	Class	Totals	2127	3327
2	Reappraisal Land Value	49,678	49,678	0
3	Reappraisal Building Value	220,762	0	220,762
4	Total Reappraisal Value	270,440	49,678	220,762
5	Value Before Reappraisal	170,207	25,445	144,762
6	Phase In Value	270,440	49,678	220,762
7	Exempt Value (Home/Comstead)	127,107	23,349	103,758
8	Taxable Market Value	143,333	26,329	117,004
9	Tax Class	N/A	4	4
10	Taxable Percent	N/A	2.47	2.47
11	Taxable Value	3,540	650	2,890
12	Acres	0.307	0.307	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	651.300	651.300
17	Tax Amount (Ad Valorem)	2,305.61	423.35	1,882.26
18	HOMESTEAD CAP INFORMATION	N/A		
19	Res Value Under Cap Incl OBY	\$0	\$0	\$0
20	Residential Value Over Cap	\$0	\$0	\$0
21	Condo Value Under Cap Incl OBY	\$0	\$0	\$0

Tax Year: 2013 Tax Code : 12518

BILLING HISTORY (Continued) (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub Description	1st HALF			2nd HALF		
					Billed	Stat	Due Date	Billed	Stat	Due Date

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 12518 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-03 Tax District 10
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: ARTERBURN ELAINE IRENE Type: 1 Legal
 Alpha: ARTERBURN ELAINE IRENE Mail To: Yes
 Address: PO BOX 7154
 City: HELENA ST: MT Zip: 59604 7154

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	0.31	24,869	632
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	113,398	2,880
						138,267	3,512

PAYOFF INFORMATION (AS OF: 03/29/2016)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2015	4832		0.00		1,012.94	Current	0.00	1,012.94
								1,012.94

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub Description	1st HALF			2nd HALF			
					Billed	Stat	Due Date	Billed	Stat	Due Date	
2013	11764	0000	10	03	Tax District 10	1,089.39	PD	12/05/2013	1,089.38	PD	05/30/2014
2013	11764	2121	10	03	FORESTVALE CEM	5.62	PD	12/05/2013	5.62	PD	05/30/2014
2013	11764	2518	10	03	OPEN-SPACE LANDS	3.34	PD	12/05/2013	3.33	PD	05/30/2014
2013	11764	3002	10	03	WEST VALLEY FIRE	34.33	PD	12/05/2013	34.33	PD	05/30/2014
2013	11764	8003	10	03	SCRATCH GRAVEL	48.00	PD	12/05/2013	48.00	PD	05/30/2014
2013	11764	8006	10	03	MOSQUITO	11.24	PD	12/05/2013	11.24	PD	05/30/2014
2013	11764	8012	10	03	WATER QLTY OUTSIDE CITY	4.23	PD	12/05/2013	4.23	PD	05/30/2014
2013	11764	8013	10	03	SOIL & WATER	7.23	PD	12/05/2013	0.00		
TOTAL:						1,203.38			1,196.13		

Tax Year: 2014 Tax Code : 12518

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 12518 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-03 Tax District 10
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: ARTERBURN ELAINE IRENE Type: 1 Legal
 Alpha: ARTERBURN ELAINE IRENE Mail To: Yes
 Address: PO BOX 7154
 City: HELENA ST: MT Zip: 59604 7154

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	0.31	26,329	650
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	117,004	2,890
						143,333	3,540

PAYOFF INFORMATION (AS OF: 03/29/2016)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2015	4832		0.00		1,012.94	Current	0.00	1,012.94
								1,012.94

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	5135	AFEE	10	03	ASSIGNMENT COSTS	0.00			25.00	PD	07/16/2015
TOTAL:						0.00			25.00		
2014	7101	0000	10	03	Tax District 10	1,099.72	PD	04/03/2015	1,099.72	PD	07/16/2015
2014	7101	2121	10	03	FORESTVALE CEM	5.91	PD	04/03/2015	5.91	PD	07/16/2015
2014	7101	2518	10	03	OPEN-SPACE LANDS	3.01	PD	04/03/2015	3.01	PD	07/16/2015
2014	7101	3002	10	03	WEST VALLEY FIRE	35.72	PD	04/03/2015	35.72	PD	07/16/2015
2014	7101	8003	10	03	SCRATCH GRAVEL	48.00	PD	04/03/2015	48.00	PD	07/16/2015
2014	7101	8006	10	03	MOSQUITO	11.45	PD	04/03/2015	11.45	PD	07/16/2015
2014	7101	8012	10	03	WATER QLTY OUTSIDE CITY	4.66	PD	04/03/2015	4.65	PD	07/16/2015
2014	7101	8013	10	03	SOIL & WATER	7.36	PD	04/03/2015	0.00		
TOTAL:						1,215.83			1,208.46		