

RESOLUTION 2013-120

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

WHEREAS, James T Murray & Sheila M Mondloch were erroneously assessed for real property under Geo Code No. 2337-14-1-01-09-0000; 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 December 31, 2013.


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

1. James T Murray & Sheila M Mondloch have paid the assessment in error.
2. James T Murray & Sheila M Mondloch 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 \$375.10 to James T Murray & Sheila M Mondloch, 5397 Glacier Point Loop, Helena, MT 59602.

Dated this 31<sup>st</sup> day of December, 2013.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Michael A. Murray, Chairman



  
Paulette DeHart, Clerk of the Board

3252976 B: M48 P: 717 COUNTY  
12/31/2013 01:36 PM Pages: 1 of 12 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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December 18, 2013

Lewis & Clark County Commission  
316 N Park  
Helena MT 59623

Refund Request: Murray, James T & Mondloch, Sheila M  
5397 Glacier Point Loop  
Helena, MT 59602  
Geo-Code: 2337-14-1-01-09-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2013 on the above property. The appraiser found that changes were needed on the appraisal value of the cabin. Market value was 83850 went to 58055. Taxable was 2130 went to 1475. Taxable difference of 655.

Tax Year 2013	Taxes	\$349.61
	2517 Lincoln Hospital	\$11.63
	2518 Open Space	\$1.25
	8013 Soil & water	\$1.36
	3004 Lincoln Fire	\$11.25

2013 Refund: \$375.10

Total Refund Due \$375.10

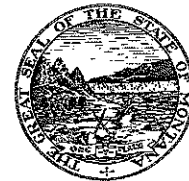
Thanking you in advance, I am

A handwritten signature in cursive script that reads "Cheryl Green".

Cheryl Green  
Supervisor/Delinquent Tax Collector



# Montana Department of Revenue



**Mike Kadas**  
Director

**Steve Bullock**  
Governor

December 17, 2013

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Murray James T & Mondloch Sheila M  
5397 Glacier Point Loop  
Helena Mt 59602  
GEO Code# 05-2337-14-1-01-09-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for 2013 on the above property.  
Revised values as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	25746	654
	3301	58104	1476
To	2101	25746	654
	3301	32309	821

Vicky Hicks  
PVS 2  
406-444-7985  
5 S Last Chance Gulch  
Helena, MT 59601  
vhicks@mt.gov

November 29, 2013

County Commissioners:

My name is James T. Murray and I own a cabin at 5690 7Up Lane in Lincoln, MT, with the legal description of Seven Up Addition, S14, T4 N, R08 W, Lot 7. I am requesting a refund of overpaid taxes for the 2013 tax year.

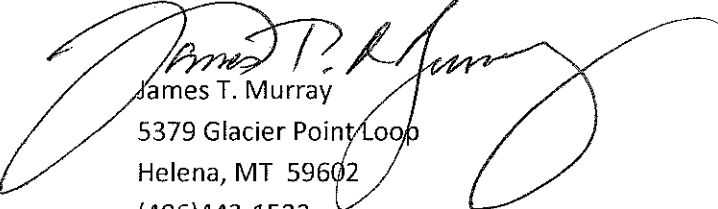
According to the Department of Revenue my 2013 taxes are \$1372.17, which I paid in full November 29, 2013. These taxes are based upon an exaggerated appraised value of the cabin at \$163,100. I was not made aware of this appraised value and tax until the bill was submitted. On November 17, 2013, I immediately requested a second appraisal be completed and submitted the AB 26 form to the Department of Revenue. That reappraisal was completed on November 20, 2013. The findings of the appraiser, Mr. Nick Harris, are attached. The reappraisal value of the cabin totaled \$113,941 with a tax amount totaling \$849.00 for the 2014 tax year.

Based on the findings of Mr. Harris, it is obvious that a mistake has been made in the assessment of the 2013 taxes for my cabin. I humbly request that I be refunded the excess taxes, approximately \$523.17, that I have paid to the Lewis and Clark County.

I am providing all the materials I received from the Department of Revenue regarding this issue including the 2013 and 2014 tax assessment calculations, the history of taxes paid by me on the cabin since 2007, and the Department of Revenue's reassessment findings. Also included is a copy of the 2013 tax bill.

I appreciate your immediate attention to the issue of refunding my overpaid taxes.

Sincerely,



James T. Murray  
5379 Glacier Point Loop  
Helena, MT 59602  
(406)443-1522

2013

Calculate Values

Assessment Values Selection Detail

Assessment Values Totals Page

[Create Notice](#)[Corrected Notice](#)[Process Summary](#)

1	Class	Totals	2101	3301
2	Reappraisal Land Value	52,363	52,363	0
3	Reappraisal Building Value	110,737	0	110,737
4	Total Reappraisal Value	163,100	52,363	110,737
5	Value Before Reappraisal	107,740	21,704	86,036
6	Phase In Value	153,855	47,243	106,612
7	Exempt Value (Home/Comstead)	70,004	21,496	48,508
8	Taxable Market Value	83,851	25,747	58,104
9	Tax Class	N/A	4	4
10	Taxable Percent	N/A	2.54	2.54
11	Taxable Value	2,130	654	1,476
12	Acres	0.720	0.720	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	568.650	568.650
17	Tax Amount (Ad Valorem)	1,211.23	371.90	839.33
18	HOMESTEAD CAP INFORMATION	N/A		
19	Res Value Under Cap Incl OBY	\$110,737	\$0	\$110,737
20	Residential Value Over Cap	\$0	\$0	\$0
21	Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22	Date Last Calculated	N/A	10/16/2013,07:30:PM	10/16/2013,07:30:PM
23	Prior Cycle Market Value	33,564	21,704	11,860
24	AG Forest Taxable Value Adj	0	0	0

Comment



2014

Calculate Values

Assessment Values Selection Detail

Assessment Values Totals Page

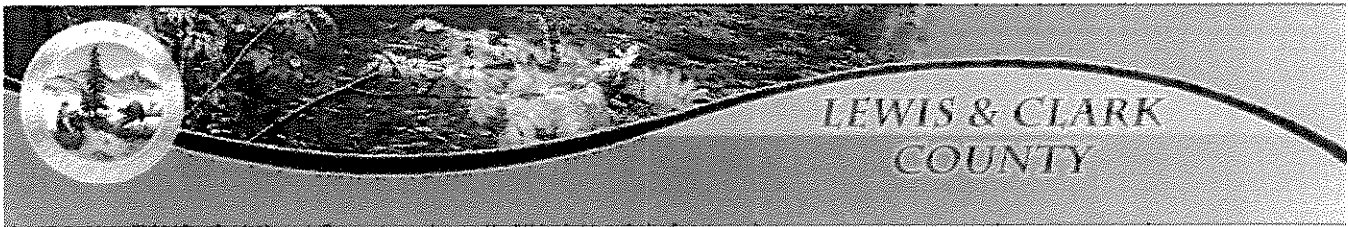
Create Notice Corrected Notice

Process Summary

1	Class	Totals	2101	3301
2	Reappraisal Land Value	52,363	52,363	0
3	Reappraisal Building Value	61,578	0	61,578
4	Total Reappraisal Value	113,941	52,363	61,578
5	Value Before Reappraisal	69,546	21,704	47,842
6	Phase In Value	113,941	52,363	61,578
7	Exempt Value (Home/Comstead)	53,553	24,611	28,942
8	Taxable Market Value	60,388	27,752	32,636
9	Tax Class	N/A	4	4
10	Taxable Percent	N/A	2.47	2.47
11	Taxable Value	1,491	685	806
12	Acres	0.720	0.720	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	569.650	569.650
17	Tax Amount (Ad Valorem)	849.35	390.21	459.14
18	HOMESTEAD CAP INFORMATION	N/A		
19	Res Value Under Cap Incl OBY	\$61,578	\$0	\$61,578
20	Residential Value Over Cap	\$0	\$0	\$0
21	Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22	Date Last Calculated	N/A	11/20/2013,02:48:PM	11/20/2013,02:48:PM
23	Prior Cycle Market Value	33,564	21,704	11,860
24	AG Forest Taxable Value Adj	0	0	0

Comment

ABC



New Search



Detail



Payoff



Help

**Property Tax ID:** 233714101090000

**Status:** Current

**Type:** RE

**Owner:** MURRAY JAMES T & MONDLOCH SHEILA M

**History:**

Tax Year	Statement #	Bill Date	Bill Amount	Date Paid	Paid Amount	Notes
<u>2013</u>	35744	10/23/2013	\$1,372.17		\$0.00 \$0.00	
<u>2012</u>	37416	10/22/2012	\$565.91	1/31/2013 10/1/2013	\$315.85 \$275.36	
<u>2011</u>	34585	10/20/2011	\$551.91	11/8/2011 5/29/2012	\$297.75 \$254.16	
<u>2010</u>	39200	10/28/2010	\$539.30	11/12/2010 5/31/2011	\$292.05 \$247.25	
<u>2009</u>	34421	11/02/2009	\$483.26	12/8/2009 6/15/2010	\$263.00 \$226.51	
<u>2008</u>	45419	10/24/2008	\$461.91	12/9/2008 5/26/2009	\$259.11 \$209.93	
<u>2007</u>	3030154	10/25/2007	\$436.22	4/10/2008 4/10/2008	\$254.58 \$196.42	

**Note:** The accuracy of this data is not guaranteed. Property Tax data was last updated 11/28/2013.

**Send Payments To:**

316 North Park Ave. - Room #113  
Helena, Montana 59623

Powered By



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**Part V – For Department of Revenue Office Use Only**

A field inspection was completed:  interior, date 11/18/2013  exterior, date 11/18/2013

If either field inspection was not completed, reason why:

As a result of this informal review, an adjustment  was  was not made for the following reasons:

- Changes to property information     Applicable fee appraisal     Changes to property type  
 Sales of comparable property     Changed valuation method     Changed classification of land  
 Other

Additional Notes Per review of property, adjusted percent complete from 100% to 83%. Attic Type 3 (full finish) to Attic Type 2 (partial finish). Attic square foot adjusted from 480 to 410. Main floor square foot adjusted from 820 to 858. Removed heating system, changed foundation from post/piers to none. Added enclosed porch of 42 square feet. Bedroom count from 2 to 1, effective age 2010 original cabin still there, addition built in 2009. Added 200 square foot Canopy. Property value adjusted from \$163,100 to \$113,941 for tax year 2014.

The results of this informal review were sent to the taxpayer on (date) \_\_\_\_\_

Reviewed by  Date 11/20/2013

Title Residential Appraiser

**Part VI – Appealing an Informal Review**

Per MCA 15-7-102(6), if any property owner feels aggrieved by the department's decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court.

An appeal to a county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer. *ww*

See pages 4-5 for instructions on submitting this form.



RETURN THIS STUB WITH YOUR FIRST HALF PAYMENT

PROPERTY ID #: 233714101090000  
 DUE ON OR BEFORE: 11/30/2013  
 TOTAL TAXES DUE FOR YEAR: \$1372.17  
 1ST HALF DUE NOW: \$709.55

FIRST

MURRAY JAMES T & MONDLOCH SHEILA M  
 875 WOLF RD  
 HELENA MT 59602-7842

Make your check payable to: L&C County Treasurer  
 CHANGE OF ADDRESS (PLEASE PRINT)

NAME \_\_\_\_\_  
 NEW ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

Please Sign

RETURN THIS STUB WITH YOUR SECOND HALF PAYMENT

PROPERTY ID #: 233714101090000  
 DUE ON OR BEFORE: 05/31/2014  
 TOTAL TAXES DUE FOR YEAR: \$1372.17  
 2ND HALF DUE NOW: \$662.62

SECOND

MURRAY JAMES T & MONDLOCH SHEILA M  
 875 WOLF RD  
 HELENA MT 59602-7842

Make your check payable to: L&C County Treasurer  
 CHANGE OF ADDRESS (PLEASE PRINT)

NAME \_\_\_\_\_  
 NEW ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

Please Sign

KEEP THIS PORTION FOR YOUR RECORDS. IT IS THE ONLY NOTICE THAT YOU WILL RECEIVE

**General Tax Detail**

All Purp	82.36	(SCHL SUBTOTAL)	117.44
Co Agent	2.94	Co Elemntry	70.28
Dst Courts	7.46	Co Hi Schl	46.86
Emplie Ins	23.86	(SCHM SUBTOTAL)	117.14
Entitlement	37.90	Elem Gen	86.00
Fair	27.62	Hi General	208.63
Health	16.68	Hi Trans	40.76
Hlth Felts	1.24	(SD SUBTOTAL)	335.39
Library	46.84	St Univ	12.78
Mental Hlt	1.54	State Edln	85.20
Parks	0.22	Vo Tech	3.20
Planning	6.78	(STAT SUBTOTAL)	101.18
PublicSfty	128.40		
Road	75.72		
SARM S&R Maint	1.70		
SARM S&R Maint	2.12		
Sr Ctzn	2.34		
(LCCY SUBTOTAL)	465.72		
Co Elem Rtr	72.02		
Co Hi Rtrm	34.02		
Co Trans	11.40		

**Special Assessments**

Description	Code	First Half	Second Half	Description	Code	First Half	Second Half
LINCOLN HOSPITAL DISTRICT	2517	18.90	18.89				
OPEN-SPACE LANDS	2518	2.03	2.02				
LINCOLN FIRE	3004	18.29	18.28				
LINCOLN REFUSE	8001	55.00	55.00				
FOREST FIRE	8008	42.50	0.00				
SOIL & WATER	8013	4.39	0.00				

**Total Special Assessments** \$141.11 \$94.19

General Taxes	District	Mill Levy	First Half	Second Half
LCCY		218.640	\$232.86	\$232.86
SCHL		55.130	\$58.72	\$58.72
SCHM		55.000	\$58.57	\$58.57
SD	38	157.470	\$167.70	\$167.69
STAT		47.500	\$50.59	\$50.59

**Total Mill Levy** 533.740

**Total Special Assessments** \$141.11 \$94.19

**Total Taxes Due Current Year** \$709.55 \$662.62

This property may qualify for a Property Tax Assistance Program. This may include: Property Tax Assistance, Disabled or Deceased Veteran's Residential Exemption, the Extended Property Tax Assistance Program and/or Elderly Homeowner's Tax Credit. Contact the Local Department of Revenue at (406) 444-4000 for further information.

**Total Prior Year(s) Delinquent Tax including Penalty and Interest:** \$0.00 **If Paid By\*:** 11/30/2013

\*Additional Penalty and Interest shall be added if not paid by above date. Questions? Call (406)447-8329 or (406)447-8362.

Taxpayers may pay taxes that are delinquent at anytime if they pay the full amount of the delinquency. If taxpayer wants to pay only part of their delinquent taxes, then the current year has to be paid in full before they can pay a delinquent year.

Delinquent payments must be credited to the oldest year first.

FOR PAYMENTS USING CREDIT CARDS, DIAL TOLL FREE 1(800)272-9829. YOU WILL BE ASKED FOR A JURISDICTION NUMBER. THIS NUMBER IS 3602. YOU WILL THEN BE PROMPTED FOR PAYMENT INFORMATION. FOR INTERNET PAYMENTS PLEASE LOG ONTO www.officialpayments.com

**Special Assessments**

Description	Code	First Half	Second Half	Description	Code	First Half	Second Half
LINCOLN HOSPITAL DISTRICT	2517	18.90	18.89				
OPEN-SPACE LANDS	2518	2.03	2.02				
LINCOLN FIRE	3004	18.29	18.28				
LINCOLN REFUSE	8001	55.00	55.00				
FOREST FIRE	8008	42.50	0.00				
SOIL & WATER	8013	4.39	0.00				
<b>Total Special Assessments</b>						<b>\$141.11</b>	<b>\$94.19</b>

This property may qualify for a Property Tax Assistance Program. This may include: Property Tax Assistance, Disabled or Deceased Veterans' Residential Exemption, the Extended Property Tax Assistance Program and/or Elderly Homeowner's Tax Credit. Contact the Local Department of Revenue at (406) 444-4000 for further information.

General Taxes	District	Mill Levy	First Half	Second Half
LCCY		218.640	\$232.86	\$232.86
SCHL		55.130	\$58.72	\$58.72
SCHM		55.000	\$58.57	\$58.57
SD	38	157.470	\$167.70	\$167.69
STAT		47.500	\$50.59	\$50.59
<b>Total Mill Levy</b>		533.740		
<b>Total Special Assessments</b>			<b>\$141.11</b>	<b>\$94.19</b>
<b>Total Taxes Due Current Year</b>			<b>\$709.55</b>	<b>\$662.62</b>

**Total Prior Year(s) Delinquent Tax Including Penalty and Interest:**

**\$0.00** If Paid By: 11/30/2013

\*Additional Penalty and Interest shall be added if not paid by above date. Questions? Call (406)447-8329 or (406)447-8362. Taxpayers may pay taxes that are delinquent at anytime if they pay the full amount of the delinquency. If taxpayer wants to pay only part of their delinquent taxes, then the current year has to be paid in full before they can pay a delinquent year. Delinquent payments must be credited to the oldest year first.

FOR PAYMENTS USING CREDIT CARDS, DIAL TOLL FREE 1(800)272-9829. YOU WILL BE ASKED FOR A JURISDICTION NUMBER. THIS NUMBER IS 3602. YOU WILL THEN BE PROMPTED FOR PAYMENT INFORMATION. FOR INTERNET PAYMENTS PLEASE LOG ONTO www.officialpayments.com



Lewis & Clark County, Montana  
 Paulette DeHart  
 316 N. Park Ave., Room 113  
 Helena, MT 59623

TEMP RETURN SERVICE REQUESTED

233714101090000  
 MURRAY JAMES T & MONDIOCH SHEILA M  
 875 WOLF Rd  
 Helena, MT 59602-7842

49  
 1  
 23175

**YEAR 2013 REAL ESTATE STATEMENT OF TAXES PAYABLE**

PROPERTY ID NO: 233714101090000  
 PROPERTY LOCATION: 5690 70P IN  
 LEGAL DESCRIPTION:  
 SEVEN UP ADDN, S14, T14 N, R08 W, Lot 7

SEC-TWN-RGE:	MARKET VALUE	TAXABLE VALUE
14-14 N-08 W		
LAND	25747	654
BUILDINGS	58104	1476
PERSONAL	0	0
<b>TOTAL VALUE</b>	<b>\$83,851</b>	<b>\$2,130</b>
<b>COUNTY MILL VALUE</b>	<b>120.346</b>	

Date: 11/29/2013  
 Time: 14:06:44

**LEWIS AND CLARK COUNTY**  
 \*\*\* ORIGINAL \*\*\*  
 CASH RECEIPT  
 2013 REAL ESTATE TAXES

Receipt#	Trans Date	Clerk ID	Batch#	Tax Year	Tax Code	Receipt Total
1430019	11/29/2013	LA	20131129-000569	2013	233714101090000	\$1,372.17

Legal Owner Name	Legal Description
MURRAY JAMES T & MONDLOCH SHEILA M 875 WOLF RD HELENA MT 59602-7842	LOC: 1 GEO: 05-2337-14-1-01-09-0000 TWN: 14 N SCT: 14 RNG: 08 W SUA SubDiv SUA LOT: 7 BLK: SEVEN UP ADDN, S14, T14 N, R08 W, Lot 7

Stmt#	MC	Description	1st Half	Status	2nd Half	Status
35744	0000	Tax District 38	568.44	PAID	568.43	PAID
35744	2517	LINCOLN HOSPITAL DISTRICT	18.90	PAID	18.89	PAID
35744	2518	OPEN-SPACE LANDS	2.03	PAID	2.02	PAID
35744	3004	LINCOLN FIRE	18.29	PAID	18.28	PAID
35744	8001	LINCOLN REFUSE	55.00	PAID	55.00	PAID
35744	8008	FOREST FIRE	42.50	PAID	0.00	PAID
35744	8013	SOIL & WATER	4.39	PAID	0.00	PAID
		PAYMENT DATE:	11/29/2013		11/29/2013	
		TAX AMOUNT:	\$709.55		\$662.62	
		PENALTY:				
		INTEREST:				
		TOTAL:	\$709.55		\$662.62	
		RECEIPT TOTAL:			\$1,372.17	

Payment Type	Doc#	Description	Amount
Check	9908	MURRAY JAMES T & MONDLOCH SHEILA M	1,372.17
		<b>TOTAL:</b>	<b>1,372.17</b>



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

Re: Tax Refund  
Geo Code: 233414101090000

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:

JAMES T. MURRAY  
5397 GLACIER POINT LOOP  
HELENA, MT 59602

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

5690 TUP LANE SEVEN UP ADDITION, S14, T14N, R08W,  
LOT 7 LINCOLN, MT

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

Year(s) 2013  
Amount \$ 375.10

Reason for the refund request:

I HAVE OVERPAID TAXES BASED ON AN APPRAISAL THAT  
WAS WRONG.

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,

James T. Murray  
Signature of Taxpayer

11/29/13  
Date