

RESOLUTION 2014 - 121

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

WHEREAS, Floyd Hoff Sr., Floyd Hoff Jr. and Cleo Larue were erroneously assessed for real property under Geo Code No. 1889-06-4-01-25-0000 / PIN No. 29792; 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 25, 2014;

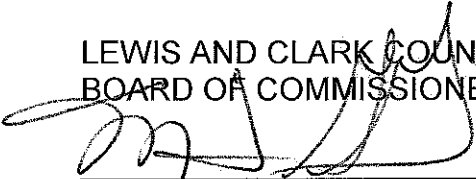
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Floyd Hoff Sr., Floyd Hoff Jr. and Cleo Larue have paid the assessment in error.
2. Floyd Hoff Sr., Floyd Hoff Jr. and Cleo Larue have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

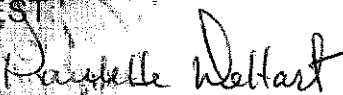
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$1,812.35 to Floyd Hoff Sr., Floyd Hoff Jr. and Cleo Larue, 4020 Lake Helena Drive, Helena, MT 59602

Dated this 25 day of November, 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair



ATTEST  
  
Paulette DeHart, Clerk of the Board

3266216 B: M49 P: 2516 COUNTY  
11/25/2014 01:10 PM Pages: 1 of 15 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: Hoff, Floyd F Sr & Floyd F Jr & Larue Cleo  
4020 Lake Helena Dr  
Helena Mt 59 602

Pin # 29792 Geo-Code# 1889-06-4-01-25-0000

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

\$	1714.12	General Tax
	5.25	(2518) Open-Space Lands
	5.70	(8013) Soil & Water
	8.85	(2121) Forestvale Cemetery
	60.74	(East Valley Fire)
	17.69	(Mosquito)

***Total Refund Due \$1812.35***

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: Hoff Floyd Jr & Larue Cleo  
4020 Lake Helena Dr  
Helena Mt 59602-9543  
GEO Code# 05-1889-06-4-01-25-0000 (29792)

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for 2013 on the above properties. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2013 <i>1889-06-4-01-25-0000</i>	Class Code	Market Value	Taxable Value
From	2207	60775	1544
	2311	19016	1028
	3307	435888	11072
	3671	128515	1632
To	2207	3617	92
	2311	41589	528
	3307	358442	9104
	3671	157712	2003

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

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

HOFF FLOYD F SR FLOYD F JR & LARUE CLEO  
4020 LAKE HELENA DR  
HELENA MT 59602-9543

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**TAX CODE INFORMATION**

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Tax Year: 2013      Tax Code: 29792      Status: Active  
Tax Type: RE      Real Estate  
Bank Code:  
Levy Dist: 10-06      Tax District 10  
TIF Base: 0.00

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**OWNERSHIP INFORMATION**

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Name: HOFF FLOYD F SR FLOYD F JR & LARUE CLEO      Type: 1 Legal  
Alpha: HOFF FLOYD F SR FLOYD F JR & LARUE CLEO      Mail To: Yes  
Address: 4020 LAKE HELENA DR  
City: HELENA      ST: MT      Zip: 59602 9543

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**LEGAL DESCRIPTION**

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Legal#: 1      Geo Code: 05-1889-06-4-01-25-0000      Levy Dist: 10-06      Tax District 10  
Desc Type: P  
Township: 10 N      Range: 02 W      Section: 06  
Situs Address: 4030 FOX RIDGE DR  
Situs City: HELENA      ST: MT      Zip: 59602  
Full Desc: S06, T10 N, R02 W, C.O.S. 570569/M, IN      Short Desc: S06, T10 N, R02 W, C.O.S. 570569/M, IN  
NE4SE4 MORTGAGE TRACT      NE4SE4 MORTGAGE TRACT

Date: 10/27/2014  
Time: 08:01:53

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 29792

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	3617	60,775	1,544
1	2311	4	RV	GOLF COURSE LAND	415 29	19,016	242
1	3307	4	IM	IMPROVEMENTS ON COMMERCIAL TRACT LAND		435,888	11,072
1	3671	4	IM	GOLF COURSE IMPROVEMENTS	357442	128,515	1,632
						644,194	14,490
						561,360	

92  
528  
9104  
2003  
11727

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3001	EAST VALLEY FIRE	All	Mill	21.98000	14,490.00	318.49
8006	MOSQUITO	All	Mill	6.40000	14,490.00	92.74
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
2121	FORESTVALE CEM	All	Mill	3.20000	14,490.00	46.37
8013	SOIL & WATER	All	Mill	2.06000	14,490.00	29.85
8043B	WATER QUAL/COMM/CNTY	All	Rate	67.64	1.00	67.64
2518	OPEN-SPACE LANDS	All	Mill	1.90000	14,490.00	27.53
						678.62

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	23933	0000	10	06	Tax District 10	4,494.66	PD	11/25/2013	4,494.65		
2013	23933	2121	10	06	FORESTVALE CEM	23.19	PD	11/25/2013	23.18		
2013	23933	2518	10	06	OPEN-SPACE LANDS	13.77	PD	11/25/2013	13.76		
2013	23933	3001	10	06	EAST VALLEY FIRE	159.25	PD	11/25/2013	159.24		
2013	23933	8003	10	06	SCRATCH GRAVEL	48.00	PD	11/25/2013	48.00		
2013	23933	8006	10	06	MOSQUITO	46.37	PD	11/25/2013	46.37		
2013	23933	8013	10	06	SOIL & WATER	29.85	PD	11/25/2013	0.00		
2013	23933	8043B	10	06	WATER QUAL/COMM/CNTY	33.82	PD	11/25/2013	33.82		
TOTAL:						4,848.91			4,819.02		

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 23933 RECPT#: 1456114 DATE: 05/28/2014 DESC: 2nd Half Protested Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	06	Tax District 10	4,494.65	0.00	0.00	4,494.65
2121	10	06	FORESTVALE CEM	23.18	0.00	0.00	23.18
2518	10	06	OPEN-SPACE LANDS	13.76	0.00	0.00	13.76
3001	10	06	EAST VALLEY FIRE	159.24	0.00	0.00	159.24
8003	10	06	SCRATCH GRAVEL	48.00	0.00	0.00	48.00
8006	10	06	MOSQUITO	46.37	0.00	0.00	46.37
8043B	10	06	WATER QUAL/COMM/CNTY	33.82	0.00	0.00	33.82
TOTALS:				4,819.02	0.00	0.00	4,819.02

Refund  
sdw 5.70  
\$ 1812.35

Paulette DeHart  
Treasurer/Clerk and Recorder  
(406) 447-8334



City-County Building  
316 North Park/Room #142  
Helena, MT 59623

CONSOLIDATED OFFICE OF TREASURER/CLERK AND RECORDER

September 3, 2014

Mr. Floyd Hoff Jr  
4020 Lake Helena Drive  
Helena, Montana 59602-9543

Dear Mr. Hoff;

I have visited with the Department of Revenue on the revised value information you gave me yesterday. The Department of Revenue has indicated that they have revised your values for the tax years 2014 and 2015. They have not revised the values for the tax year 2013.

Because they have not revised the value for tax year 2013, the only way to get a refund is through the Board of County Commissioners. If you want to persue a refund, just send a letter requesting a refund to the following address:

Lewis and Clark County  
Board of County Commissioners  
Attn.: Cheryl Green  
316 N Park Ave. – Room #113  
Helena, Montana 59623

Once the letter is received, Cheryl will then ask the Department of Revenue for revised 2013 values, calculate the refund amount and present it to the Board for approval.

I apologize for the confusion, but when you were in the office it was my understanding that the Department of Revenue had revised the taxes for the year you protested.

Sincerely;

Paulette DeHart  
Treasurer/Clerk and Recorder  
Lewis and Clark County

**Paulette Dehart - RE: protested**

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**From:** "Tice, Judy" <JudyTice@mt.gov>  
**To:** "DeHart, Paula" <PDeHart@lccountymt.gov>  
**Date:** 9/3/2014 9:49 AM  
**Subject:** RE: protested  
**CC:** "Frydenlund, Karie" <KFrydenlund@mt.gov>

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Paulette,

We have revised the assessment for 2014 and 2015 and the taxpayer was informed that if they wished to pursue further refund that they are required by MCA to submit a letter to the Commissioners for their approval. Our department will never revise an assessment further back than current and one year back. I apologize if the taxpayer misrepresented the information we have provided them. We will process your request and attach this email as your written request as an alternative of the customary letter provided by the Commissioners.

Please let me know if you need any additional information.

Thank you

Judy Tice  
Area Manager  
Region 4 (A)  
(406) 444-7979  
5 S Last Chance Gulch  
Helena, MT 59601  
judytice@mt.gov

**From:** Paulette Dehart [PDehart@lccountymt.gov]  
**Sent:** Wednesday, September 03, 2014 8:36 AM  
**To:** Tice, Judy  
**Subject:** protested

Good morning Judy:

Apparently your office has settled an appeal with East Bench Golf Course LLP, and Floyd Hoff, entailing three property tax bills that were paid under protest. The taxpayer has brought in copies of the letters he received from your office indicating the changes in values. Apparently your staff informed the taxpayer that a refund in the amount of \$4,750.00 would be made.

Can I please get market and taxable values for the three geo codes that the appeal have settled so a refund can

be processed? Attached are three pages. These pages were attached to each of the letters sent to the taxpayer.

Please let me know if you need additional information.

Thank you

Paulette DeHart



## Paulette Dehart - protested

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**From:** Paulette Dehart  
**To:** judytice@mt.gov  
**Subject:** protested

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Good morning Judy:

Apparently your office has settled an appeal with East Bench Golf Course LLP, and Floyd Hoff, entailing three property tax bills that were paid under protest. The taxpayer has brought in copies of the letters he received from your office indicating the changes in values. Apparently your staff informed the taxpayer that a refund in the amount of \$4,750.00 would be made.

Can I please get market and taxable values for the three geo codes that the appeal have settled so a refund can be processed? Attached are three pages. These pages were attached to each of the letters sent to the taxpayer.

Please let me know if you need additional information.  
Thank you  
Paulette DeHart

Club House



Lewis & Clark County  
Dept of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59601-4178  
(406) 444-4000

**ADDRESS SERVICE REQUESTED 0000029792**

HOFF FLOYD F SR FLOYD F JR & LARUE CLEO  
4020 LAKE HELENA DR  
HELENA, MT 59602-9543

Dear Property Taxpayer:

This property assessment notice is to inform you, for property tax purposes, of the market and productivity value of your property.

**Understanding This Assessment Notice**

Montana law requires the department to send an assessment notice to property owners at the beginning of each reappraisal cycle and whenever one or more of these events occurs: a change in ownership, a change in classification or a change in value. Note that this is not a tax bill.

Please review this information thoroughly. If you have questions or concerns, or would like further details about your property taxation values, please call your local Department of Revenue office. We welcome hearing from you.

If you disagree with the property values identified on this assessment notice and wish to file an appeal, you must do so within 30 days of the date on this notice. If you do not dispute your assessment notice within 30 days after the date on the notice, you forfeit your right to appeal. *See page 2 for appeal instructions.*

**Reviewing Your Property's Market Value and Classification**

**Change in Taxable Value.** The column labeled "Market/Productivity Value" shows the prior appraisal cycle value ("As of 1/1/2002") and the current appraisal cycle value ("As of 7/1/ 2008") of real property or the current year's depreciated value of personal property. The shaded column labeled "Taxable Value, Current Year" reflects the efforts of Montana lawmakers to mitigate property tax increases on real property due to the reappraisal. Comparing the shaded columns labeled "Taxable Value, Previous Year and Current Year" shows the change in taxable value of your property.

**Personal Property.** The 2013 Legislature passed Senate Bill 96, changing how Montana taxes business equipment. The first \$100,000 in the statewide aggregate market value of an individual or business entity's class-eight business equipment is exempt from taxation. The next \$6 million of aggregate taxable market value is taxed at 1.5 percent. Any portion of aggregate taxable market value greater than \$6,100,000 is taxed at three percent.

**Livestock.** While there is not a property tax on livestock, there are per capita fees assessed against all livestock as prescribed by the Board of Livestock annually. The per capita fees are billed by the Department of Revenue in November each year separately from any property tax. Changes in livestock numbers and/or ownership that occur after February 1 cannot be adjusted at the time of billing. If this notice does not reflect your livestock correctly as of February 1, 2014 please call your local Department of Revenue office.

**Mobile Homes.** If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office.

**Appealing Your Property's Market Value or Classification**

If you disagree with the property values identified in this assessment notice, please use the process below to initiate an appeal. Please note that his process can only be used to appeal property values and *not your property taxes.*

- **Request an Informal Review.** To do this, please complete a Request for Informal Review (Form AB-26) and send it to the local Department of Revenue office in the county in which your property is located within 30 days after the date on this assessment notice. AB-26 forms are available at your local Department of

Revenue office or online at [revenue.mt.gov/home/property](http://revenue.mt.gov/home/property) and click on forms. Please note that you have only 30 days from the date of this notice to dispute your property valuation for this current tax year or the tax year identified on this notice. If you file an AB-26, you have the right to request information specific to your property. For agricultural, commercial, forestland and residential property, you can submit a Form AB-26 at any time but only once each valuation cycle.

Once we have had the opportunity to review your property values we will send you a letter explaining our determination. If you are not satisfied with the results of this informal review, you have the right to appeal our decision to the County Tax Appeal Board (CTAB) in the county in which your property is located. If you chose to appeal the department's decision to the CTAB, you must file your appeal within 30 days of the date on your determination letter.

- **File an Appeal Directly to the County Tax Appeal Board.** To do this, please complete a Property Tax Appeal Form and send it to the Clerk and Recorder in the County in which the property is located before the latest of the three following dates: 30 days after you receive this assessment notice, 30 days after you receive our determination of your AB-26 informal review or by the first Monday in June. Property tax appeal forms are available at your local County Clerk and Recorder's office or online at [stab.mt.gov](http://stab.mt.gov). You can find a more complete description of the appeal process on the State Tax Appeal Board's website at [stab.mt.gov](http://stab.mt.gov).

#### **Paying Taxes Under Protest**

If you chose to appeal the property values identified in this assessment notice or the classification we have assigned to your property and your taxes become due before your informal review or appeal is resolved, you will need to:

- Pay the taxes disputed under protest by the due date *and*
- Specify the grounds of your protest in writing to the county treasurer.

If you do not pay your taxes under protest, you will not be entitled to a refund if your property values are reduced. Please contact your county treasurer for more information about paying taxes under protest or appealing your property taxes to your local County Tax Appeal Board.

#### **Property Tax Assistance Programs**

Several assistance programs are available to qualifying Montana property owners. Please see the enclosed worksheet for detailed descriptions of these programs.

- Montana Disabled Veterans or Spouses of Montana Disabled Veterans (Section 15-6-211, MCA)
- Property Tax Assistance Program (Section 15-6-134, MCA)
- Extended Property Tax Assistance Program (Section 15-6-193, MCA)
- Elderly Homeowner/Renter Income Tax Credit (Section 15-30-2337 through 15-30-2341, MCA)

#### **Property Tax Exemptions**

If you believe you may qualify for a tax exemption, you must submit an application to the Department of Revenue office in the county in which your property is located. Applications must be submitted by March 1. If you have already applied for and were granted an exemption after 1981 and your property or use of your property has not changed, you do not need to reapply for exemption. However, if your property or its use changed after 1981, you will need to reapply for an exemption. Exemption applications are available at your local Department of Revenue office or at [revenue.mt.gov/home/property](http://revenue.mt.gov/home/property) and click on forms.

*If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.*

Owner(s):  
 HOFF FLOYD F SR FLOYD F JR &  
 LARUE CLEO

2014 Property Assessment Notice  
 Property Subject to Taxation

Lewis & Clark County  
 Dept of Revenue Office  
 5 South Last Chance Gulch  
 Helena, MT 59601-4178

Date: 8/28/2014  
 Assessment Code: 0000029792  
 Levy District: 248706  
 2013 Mill Levy: 651.960

**THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue office or call (406) 444-4000.**

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
S06, T10 N, R02 W, C.O.S. 570569/M, IN NE4SE4 MORTGAGE TRACT 05-1889-06-4-01-25-0000	2207 - Commercial City or Town Lots	2.470%		61,538		4,538	1,544	88
	2311 - Golf Course Land	1.240%	2.09	110,615	110,615	52,182	242	508
	3307 - Improvements on Commercial Tract Land	2.470%		420,058	420,058	455,690	11,072	8,836
	3671 - Golf Course Improvements	1.240%		105,642	105,642	216,374	1,632	2,106
<b>Totals</b>				<b>697,853</b>	<b>636,315</b>	<b>728,784</b>	<b>14,490</b>	<b>11,538</b>

\*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

# Understanding Your Property Assessment Notice

Use this example worksheet to help you better understand the property tax calculations. The numbers provided do not reflect your property assessment.

## How Property Taxes Are Calculated

$$\text{Property Value} \times \text{Tax Rate} = \text{Taxable Value} \times \text{Mill Levy} = \text{Tax}$$

To estimate property tax based on last year's mill levy (each taxing jurisdiction calculates a mill levy annually):

1. Enter the 2012 mill levy ..... 0.54565

2. Multiply the 2012 mill levy by 0.001 (one mill = one-tenth of a cent) ..... 0.54565

3. Enter the total current year taxable value (total of column O in the sample below) ..... 3,449.00

Multiply line 2 by line 3 to calculate estimated property tax amount ..... \$1,881.95

### How Mill Levies Are Calculated

$$\text{Taxing Jurisdiction Budget} + \text{Total Taxable Value of Taxing Jurisdiction} = \text{Mill Levy}$$

Properties may be subject to locally assessed fees or charges in addition to property tax for such things as solid waste, lighting, and special or rural improvement districts.

Calculate an estimate using the information from your property assessment here

Using the example property below

545.65	
0.54565	
3,449.00	
\$1,881.95	

## Example of Property Assessment Notice

A. Owner(s):  
John Doe

B. 2013 Property Assessment Notice  
Property Subject to Taxation

C. Date: 3/31/2013  
D. Assessment Code: 11111  
E. School District: 111  
F. 2012 Mill Levy: .545.65

Example County  
100 Main Street  
Anywhere, MN 55001

THIS IS NOT A TAX BILL. For details about your property assessment notice values, please contact your local Department of Revenue office.

G. Legal Description Geocode	H. Property Classification	I. Taxable Percent	J. Quantity	K. Value Before Reappraisal	L. As of 1/1/2002 Market/Productivity Value	M. As of 7/1/2008 Market/Productivity Value	N.	O.
Original Townsite Block 1 Lots 2-3 57-1234-30-1-01-01-0000	2201 - Residential City/Town Lot	2.54%	0.5	1,726	1,726	3,334		
	3501 - Improvements on Residential City/Town Lot	2.54%	0	188,270	188,270	257,721		
<b>Totals</b>				189,996	189,996	261,055		

continued on other side

05-1889-06-4-01-25-0000

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

A field inspection was completed:  interior, date 8/12/2014  exterior, date 8/12/2014  
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 internal and external inspection changes were made: wall height is 16 ft not 20ft. Restaurant perimeter changed due to shared wall. Added a gazebo and moved some asphalt to regulation parcel for a correction. Land was in the sq ft model and changed to acre model (91,258 sq ft=2.09 acres). Land under restaurant was calculated at 8% and will get the 2207 commercial class code and the remainder will receive the 2311 class code for golf courses. Restaurant was calculated at 68% of building and gets the commercial class code(3307) and the remainder(Pro Shop) was calculated at 32% of building and gets the 3671 golf course code. Value Before=\$847,803 Value After=\$728,784

The results of this informal review were sent to the taxpayer on (date) \_\_\_\_\_  
Reviewed by Brian Connolly Date 08/20/2014  
Title Commercial Appraiser

*nw* *GA*

**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.**

See pages 4-6 for instructions on submitting this form.



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

Re: Tax Refund  
Geo Code: 1889-06-4-01-25-0000

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:

Floyd Hoff Sr, Floyd Hoff Jr + Cleo Larue

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

S06, T10 N, R02 W, C.O.S. 570518/M, IN DEUSEY Mortgage Tract

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

Year(s) 2013  
Amount \$1812.35

Reason for the refund request:

Taxes paid under protest

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]  
Signature of Taxpayer

11-2-14  
Date