

RESOLUTION 2014 - 125

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

WHEREAS, The Boeing Company was erroneously assessed for real property under Property No. 000073953; 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 November 20, 2014;


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

1. The Boeing Company has paid the assessment in error.
2. The Boeing Company 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 \$250,535.50 to The Boeing Company.

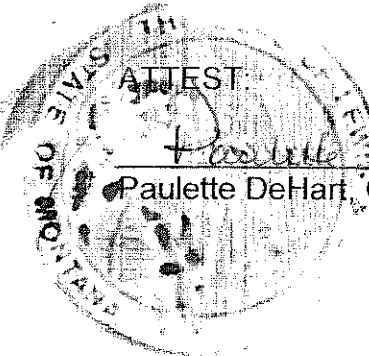
Dated this 20 day of November, 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair

ATTEST

  
Paulette DeHart, Clerk of the Board



3266031 B: M49 P: 2337 COUNTY  
11/20/2014 10:58 AM 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.

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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July 30, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:     The Boeing Company  
                          Noyes Dana  
                          Tax Department  
                          PO Box 3707 M/C6A-01  
                          Seattle, WA 98124

Property #: 000073953

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 2014, but then Department of Revenue (Centrally Assessed Department) discovered that the property was not valued correctly.

A refund is in order: Tax Year: 2014

\$ 248,822.37	General Tax
1,074.90	(2121) Forestvale Cemetery
638.23	(2518) Open-Space Lands

**Total Refund Due \$250,535.50**

Thanking you in advance, I am,

csa.co.lewis-clark.mt.us

TA/FP - Parcel Master File Setup

File Edit Navigate Action Tables Reports Options Banners Help

Tax Year: 2014 Tax Code: 73953 Geo Code: . . . . .

Main	Summary	Ownership	Legal Description	Value	Spec Dist	Attachments	User
Legal#	Val#	Class Code	Market Value	Taxable Value	Taxes		
1	116402		44,081,277	330,610	244,899.36		
1	26511		41,860	528	465.19		
1	36514		10,050,908	150,764	111,678.43		
1	46407		9,108,428	95,638	70,843.85		
1	56107		8,275,772	86,896	64,368.21		
1	66103		-58,491,614	0	0.00		
1	76311		960,704	14,411	10,674.95		
1	86101		10,164,299	152,464	112,937.71		
1	96519		133,456	2,002	1,482.98		
1	106105		40,051,543	300,387	222,511.67		
			<b>64,376,673</b>	<b>1,133,800</b>	<b>\$839,862.35</b>		

Class Code: 0106 TAX RATE 400 THRESHOLD PORTION

Legal#

Calculation

Market Value: 40,051,543  
(Recalc Taxable is OFF)

Taxable Value: 300,387

Mills: 740.750

Taxes: 222,511.67

Comments:

Quantity: 0.000

Val Exmpt: Prop Yea

Taxl Val Adjust (MT): 0

Updated by: cgreen 11/14/2014

73953 THE BOEING COMPANY

Enter data or press ESC to end.

Start Tax-Wise Main Menu TA/FP - Parcel Ma...

pd General Tax

pd \$39,862.35 revised 591,039.98 = \$248,822.37

2121 pd 3,628.16 revised 2,553.26 = \$1074.90

2518 pd 2,154.22 revised 1,515.99 = \$638.23

refund \$250,535.50

csa.co.lewis-clark.mt.us

TA/FP - Parcel Master File Setup

File Edit Navigate Action Tables Reports Options Barriers Help

Tax Year: 2014 Tax Code: 000073953 Geo Code: . . . . . ACTIVE

Main	Summary	Ownership	Legal Description	Value	Spec Dist	Attachments	User Defined Fields
Legalt#	Class Code	Market Value	Taxable Value	Taxes			
1	16402	20,009,313	150,070	111,164.35			
1	26511	41,823	627	464.45			
1	36514	11,533,915	173,009	128,156.42			
1	46407	8,758,490	91,964	68,122.33			
1	56107	7,957,824	83,557	61,894.85			
1	66103	36,799,988	0	0.00			
1	76311	25,652	385	285.19			
1	86101	10,662,021	159,930	118,468.15			
1	96519	133,376	2,001	1,482.24			
1	106105	18,180,142	136,351	101,002.00			
		40,502,570	797,894	\$591,039.98			

Class Code: 6105 TAX RATE ADJ THRESHOLD PORTION OF VALUE

Legalt#: 1 3C-15

Calculation

Market Value: 18,180,142

(Recalc Taxable is OFF)

Taxable Value: 136,351

Mills: 740.750

Taxes: 101,002.00

Quantity: 0.000

Vet Exmpt: Prop Year: 0000

Tax Val Adjust (MT): 0

Updated by: cgrean 07/30/2014 10:22

000073953 THE BOEING COMPANY

Start Tax Wise Main Menu TA/FP - Parcel Ma...

*used*  
 591,039.98 General taxes 248,822.37  
 2,553.26 (2121) Forestalrle Cem (2121) 1,094.90  
 1515.99 (2518) Open space (2518) 638.23  
 -----  
 \$250,535.50

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

THE BOEING COMPANY  
 NOYES DANA  
 TAX DEPARTMENT  
 PO BOX 3707 M/C6A1-01  
 SEATTLE WA 98124-2207

*After*

**TAX CODE INFORMATION**

Tax Year: 2014 Tax Code: 73953 Status: Active  
 Tax Type: PP Personal Property  
 Bank Code:  
 Levy Dist: 3C-15 Tax District 3C  
 TIF Base: 0.00

**OWNERSHIP INFORMATION**

Name: THE BOEING COMPANY Type: 1 Legal  
 Alpha: THE BOEING COMPANY Mail To: Yes  
 Address: NOYES DANA  
 TAX DEPARTMENT  
 PO BOX 3707 M/C6A1-01  
 City: SEATTLE ST: WA Zip: 98124 2207

**VALUATION / ASSESSMENT**

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6402	8	PV	2ND YEAR NEW & EXPAND IND-MACH/EQUIP (50%)	0.00	20,009,313	150,070
1	6511	8	PV	HEAVY EQUIPMENT & SM EQUIPMENT	0.00	41,823	627
1	6514	8	PV	MANUFACTURING MACHINERY & MANUFACTURING TOOLS	0.00	11,533,915	173,009
1	6407	8	PV	7TH YEAR NEW & EXPAND IND-MACH/EQUIP (70%)	0.00	8,758,490	91,964
1	6107	8	PV	TAX RATE ADJ THRESHOLD PORTION OF VALUE	0.00	7,957,824	83,557
1	6103	8	PV	MARKET VALUE ADJUSTING ENTRY	0.00	-36,799,986	0
1	6311	8	PV	FURNITURE & FIXTURES OF COMMERCIAL PROP.	0.00	25,652	385
1	6101	8	PV	TAX RATE ADJ THRESHOLD PORTION OF VALUE	0.00	10,662,021	159,930
1	6519	8	PV	SUPPLIES AND MATERIALS	0.00	133,376	2,001
1	6105	8	PV	TAX RATE ADJ THRESHOLD PORTION OF VALUE	0.00	18,180,142	136,351
						40,502,570	797,894

LEWIS AND CLARK COUNTY  
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 PO BOX 3707 M/C6A1-01  
 SEATTLE WA 98124-2207

*before*

**TAX CODE INFORMATION**

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 Tax Type: PP Personal Property  
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 City: SEATTLE ST: WA Zip: 98124 2207

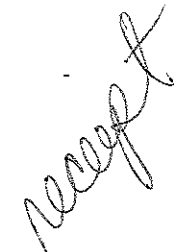
**VALUATION / ASSESSMENT**

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6402	8	PV	2ND YEAR NEW & EXPAND IND-MACH/EQUIP (50%)	0.00	44,081,277	330,610
1	6511	8	PV	HEAVY EQUIPMENT & SM EQUIPMENT	0.00	41,860	628
1	6514	8	PV	MANUFACTURING MACHINERY & MANUFACTURING TOOLS	0.00	10,050,908	150,764
1	6407	8	PV	7TH YEAR NEW & EXPAND IND-MACH/EQUIP (70%)	0.00	9,108,428	95,638
1	6107	8	PV	TAX RATE ADJ THRESHOLD PORTION OF VALUE	0.00	8,275,772	86,896
1	6103	8	PV	MARKET VALUE ADJUSTING ENTRY	0.00	-58,491,614	0
1	6311	8	PV	FURNITURE & FIXTURES OF COMMERCIAL PROP.	0.00	960,704	14,411
1	6101	8	PV	TAX RATE ADJ THRESHOLD PORTION OF VALUE	0.00	10,164,299	152,464
1	6519	8	PV	SUPPLIES AND MATERIALS	0.00	133,496	2,002
1	6105	8	PV	TAX RATE ADJ THRESHOLD PORTION OF VALUE	0.00	40,051,543	300,387
						64,376,673	1,133,800

Date: 11/14/2014  
 Time: 11:52:42

**LEWIS AND CLARK COUNTY**  
 \*\*\* REPRINTED \*\*\*  
 CASH RECEIPT  
 2014 PERSONAL PROPERTY TAXES

Receipt#	Trans Date	Clerk ID	Batch#	Tax Year	Tax Code	Receipt Total
1478414	06/16/2014	SO	20140616-000044	2014	73953	\$845,644.73

Legal Owner Name	Legal Description
THE BOEING COMPANY NOYES DANA TAX DEPARTMENT PO BOX 3707 M/C6A1-01 SEATTLE WA 98124-2207	LOC: 1 GEO:  

Stmt#	MC	Description	1st Half	Status	2nd Half	Status
3610	0000	Tax District 3C	839,862.35	PAID	0.00	
3610	2121	FORESTVALE CEM	3,628.16	PAID	0.00	
3610	2518	OPEN-SPACE LANDS	2,154.22	PAID	0.00	
		PAYMENT DATE:	06/16/2014			
		TAX AMOUNT:	\$845,644.73			
		PENALTY:				
		INTEREST:				
		TOTAL:	\$845,644.73			
		RECEIPT TOTAL:	\$845,644.73			

Payment Type	Doc#	Description	Amount
Check	600240685	THE BOEING COMPANY	845,644.73
		<b>TOTAL:</b>	<b>845,644.73</b>