

RESOLUTION 2014 - 127

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

WHEREAS, East Bench Golf Course, LLP was erroneously assessed for real property under Geo Code No. 1889-06-4-01-01-0000 / PIN No. 27441; 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:

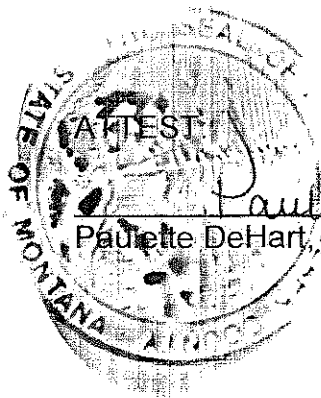
1. East Bench Golf Course, LLP has paid the assessment in error.
2. East Bench Golf Course, LLP has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$759.58 to East Bench Golf Course, LLP, 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




Paulette DeHart, Clerk of the Board

3266218 B: M49 P: 2518 COUNTY
11/25/2014 01:10 PM Pages: 1 of 13 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

October 27, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: East Bench Golf Course LLP
4020 Lake Helena Dr
Helena Mt 59 602

Pin # 27441

Geo-Code# 1889-06-4-01-01-0000

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

\$	718.40	General Tax
	2.21	(2518) Open-Space Lands
	2.39	(8013) Soil & Water
	3.71	(2121) Forestvale Cemetery
	25.46	(East Valley Fire)
	7.41	(Mosquito)

Total Refund Due \$759.58

Thanking you in advance, I am,

Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 10/27/2014
Time: 08:04:26

LEWIS AND CLARK COUNTY, TREASURER

T 10241 Oper: cgreen

Tax Year: 2013 Tax Code : 27441

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3001	EAST VALLEY FIRE	All	Mill	21.98000	11,399.00	250.55
8006	MOSQUITO	All	Mill	6.40000	11,399.00	72.95
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
2121	FORESTVALE CEM	All	Mill	3.20000	11,399.00	36.48
8013	SOIL & WATER	All	Mill	2.06000	11,399.00	23.48
8043A	WATER QUAL/COMM/CNTY	All	Rate	33.82	1.00	33.82
2518	OPEN-SPACE LANDS	All	Mill	1.90000	11,399.00	21.66
						534.94

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	23923	0000	10	06	Tax District 10	6353.31	3,535.86	PD	11/25/2013	3,535.85	
2013	23923	2121	10	06	FORESTVALE CEM	32.77	18.24	PD	11/25/2013	18.24	
2013	23923	2518	10	06	OPEN-SPACE LANDS	19.45	10.83	PD	11/25/2013	10.83	
2013	23923	3001	10	06	EAST VALLEY FIRE	225.09	125.28	PD	11/25/2013	125.27	
2013	23923	8003	10	06	SCRATCH GRAVEL	48.00	48.00	PD	11/25/2013	48.00	
2013	23923	8006	10	06	MOSQUITO	65.54	36.48	PD	11/25/2013	36.47	
2013	23923	8013	10	06	SOIL & WATER	21.09	23.48	PD	11/25/2013	0.00	
2013	23923	8043A	10	06	WATER QUAL/COMM/CNTY		16.91	PD	11/25/2013	16.91	
TOTAL:							3,815.08			3,791.57	

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 23923 RECPT#: 1456113 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	918.40	3,535.85	0.00	3,535.85
2121	10	06	FORESTVALE CEM	3.71	18.24	0.00	18.24
2518	10	06	OPEN-SPACE LANDS	2.21	10.83	0.00	10.83
3001	10	06	EAST VALLEY FIRE	23.46	125.27	0.00	125.27
8003	10	06	SCRATCH GRAVEL		48.00	0.00	48.00
8006	10	06	MOSQUITO	7.41	36.47	0.00	36.47
8043A	10	06	WATER QUAL/COMM/CNTY		16.91	0.00	16.91
TOTALS:				54 W 2.39	3,791.57	0.00	3,791.57
Payment Type	Doc#	Description	Payment Amount				
Check	1320	EAST BENCH GOLF COURSE LLP	21,950.67				
TOTAL:			21,950.67				

YEAR: 2013 STMT#: 23923 RECPT#: 1419042 DATE: 11/25/2013 DESC: 1st Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	06	Tax District 10	3,535.86	0.00	0.00	0.00
2121	10	06	FORESTVALE CEM	18.24	0.00	0.00	0.00
2518	10	06	OPEN-SPACE LANDS	10.83	0.00	0.00	0.00
3001	10	06	EAST VALLEY FIRE	125.28	0.00	0.00	0.00
8003	10	06	SCRATCH GRAVEL	48.00	0.00	0.00	0.00

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

EAST BENCH GOLF COURSE LLP
 4020 LAKE HELENA DR
 HELENA MT 59602-9543

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 27441 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-06 Tax District 10
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: EAST BENCH GOLF COURSE LLP Type: 1 Legal
 Alpha: EAST BENCH GOLF COURSE LLP Mail To: Yes
 Address: 4020 LAKE HELENA DR
 City: HELENA ST: MT Zip: 59602 9543

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1889-06-4-01-01-0000 Levy Dist: 10-06 Tax District 10
 Desc Type: T
 Township: 10 N Range: 02 W Section: 06
 Full Desc: S06, T10 N, R02 W, PT SESE Short Desc: S06, T10 N, R02 W, PT SESE

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2311	4	RV	GOLF COURSE LAND	40.06	255,461	3,244
1	3671	4	IM	GOLF COURSE IMPROVEMENTS	0.00	-642,112	8,155
						897,573	11,399
						806,367	10,241



BOARD OF COUNTY COMMISSIONERS

Andy Hunthausen

Michael A. Murray

Susan Good Geise

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

Montana Department of Revenue
C/O Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

September 22, 2014

RE: Request to Property Assessment Division

To Whom It May Concern:

It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the past 2013 year of values for the following taxpayer in Lewis and Clark County.

East Bench Golf Course LLP
East Bench Golf Course LLP
Hoff, Floyd F Jr & Larue Cleo

Geo-code: 1889-06-1-01-01-0000
Geo-code: 1889-06-4-01-01-0000
Geo-code: 1889-06-4-01-25-0000

In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the previous five years. As such, please consider this letter as our request to process any and all retroactive tax valuations when requested by our designated representative.

Sincerely,

Michael A. Murray -- Chair Susan Good Geise -- Commissioner Andy Hunthausen -- Commissioner

RECEIVED

SEP 19 2014

LEWIS & CLARK COUNTY
COMMISSIONER

September 18, 2014
4020 Lake Helena Drive
Helena, MT 59602-9543

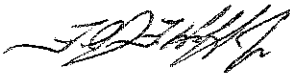
Lewis and Clark County
Board of County Commissioners
316 N. Park Ave. – Room #113
Helena, MT 59623
Attn.: Cheryl Green

Dear Board Members;

We have received notification that the Department of Revenue revised our values on the below noted properties for tax years 2014 and 2015. Because they have not revised the value for tax year 2013, which was paid under protest, we understand that we need to send this request for refund to the Board of County Commissioners.

We appreciate your time involved in this matter and would be happy to supply the Board with any additional information needed in order for us to receive the 2013 tax refund.

Sincerely,



Floyd Hoff Jr.

Property Tax ID:
188906101010000
188906401010000
188906401250000

P.S. Thank all of you for your help in getting this resolved!

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 pursue 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;

A handwritten signature in cursive script that reads "Paulette DeHart".

Paulette DeHart
Treasurer/Clerk and Recorder
Lewis and Clark County

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



ADDRESS SERVICE REQUESTED 0000027441

EAST BENCH GOLF COURSE LLP
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 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. You can find a more complete description of the appeal process on the State Tax Appeal Board's website at 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 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):
EAST BENCH GOLF COURSE LLP

2014 Property Assessment Notice
Property Subject to Taxation

Date: 8/28/2014
Assessment Code: 0000027441
Levy District: 248706
2013 Mill Levy: 651.960

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

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, PT SESE	2311 - Golf Course Land	1.240%	40.07	240,420	240,420	336,588	3,244	3,276
05-1889-06-4-01-01-0000	3671 - Golf Course Improvements	1.240%		570,600	570,600	715,408	8,155	6,964
Totals				811,020	811,020	1,051,996	11,399	10,240

*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

Property Value x Tax Rate = Taxable Value x Mill Levy = Tax

To estimate property tax based on last year's mill levy (each taxing jurisdiction calculates a mill levy annually):	Calculate an estimate using the information from your property assessment here	Using the example property below
1. Enter the 2012 mill levy		545.65
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

Taxing Jurisdiction Budget + Total Taxable Value of Taxing Jurisdiction = 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.

Example of Property Assessment Notice

A. Owner(s): John Doe

B. 2013 Property Assessment Notice C. Date: 3/31/2013

Property Subject to Taxation: D. Assessment Code: 11111

Example County E. School District: 111

100 Main Street F. 2012 Mill Levy: ,545.65

Anywhere, MN 55000

THIS IS NOT A TAX BILL. For details about your property tax 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. Market/Productivity Value As of 1/1/2002	M. Market/Productivity Value As of 7/1/2008	N.	O.
Original Townsite Block 1 Lots 2-3 57-1234-30-1-01-01-0000	2201 - Residential City/Town Lot 3501 - Improvements on Residential City/Town Lot	2.54%	0.5	1,726	1,726	3,334		
			Totals	189,996	189,996	257,721		

continued on other side

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

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

Additional Notes

Changed Par 3 to low range due to short fairways, minimal bunkers and sand traps. Owner built this course (not professional golf course builders). pole building moved to this parcel for correction. Value Before = \$1,189,374
Value After = \$1,051,996

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

Reviewed by Brian Connolly

Date 08/20/2014

Title Commercial Appraiser

WRW 47

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: 1889-06-4-01-01-0006

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:

East Bench Golf Course, LLP
4020 Lake Helena Dr
Helena, MT 59602

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

Sub, T10N, R02W, PTSESE

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

Year(s) 2013
Amount 9759.58

Reason for the refund request:

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