

RESOLUTION 2014 - 130

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

WHEREAS, Sunshine Investments, LLC were erroneously assessed for real property under Geo Code No. 1995-07-1-52-13-0000 PIN No. 44406; 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 2, 2014;


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

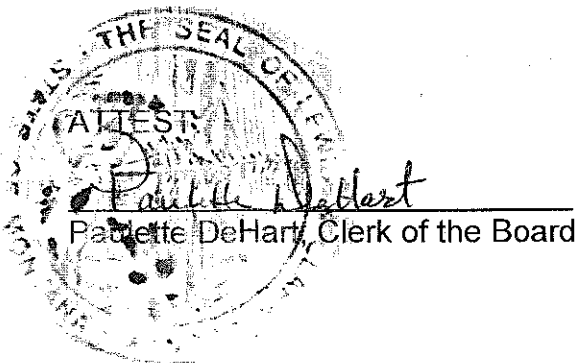
1. Sunshine Investments, LLC has paid the assessment in error.
2. Sunshine Investments, LLC has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$504.09 to Sunshine Investments, LLC, PO Box 1810, Helena, MT 59624.

Dated this 2 day of December, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



3266446 B: M49 P: 2716 COUNTY
12/02/2014 10:42 AM Pages: 1 of 5 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: Sunshine Investments LLC
 PO Box 1810
 Helena Mt 59624

Pin #: 44406

Geo-Code: 1995-07-1-52-13-0000

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

\$	483.27	General Tax
	1.48	(2518) Open-Space Lands
	1.61	(8013) Soil & Water
	2.50	(2121) Forestvale Cemetery
	15.23	(3002) West Valley Fire

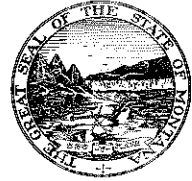
Total Refund Due \$504.09

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: Sunshine Investments LLC
PO Box 1810
Helena Mt 59624-1810
GEO Code# 05-1995-07-4-06-01-0000 (36872)
05-1995-07-1-52-13-0000 (44406)

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer filed an AB26 and adjustments on market and taxable values have been made for 2013 and a refund is in order on the above properties. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2013 1995-07-4-06-01-0000	Class Code	Market Value	Taxable Value
From	2127	28029	712
	3327	283284	7195
To	2127	28029	712
	3327	187061	4751

Tax Year: 2013 1995-07-1-52-13-0000	Class Code	Market Value	Taxable Value
From	2101	29027	737
	3301	244819	6218
To	2101	29027	737
	3301	214138	5439

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

Date: 10/27/2014
Time: 08:25:04

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 44406

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	1.11	29,027	737
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	214138 0.00	244,819	6,218
						273,846	6,955
							5439
							6176

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	6,955.00	22.26
3002	WEST VALLEY FIRE	All	Mill	19.55000	6,955.00	135.97
8013	SOIL & WATER	All	Mill	2.06000	6,955.00	14.33
8003	SCRATCH GRAVEL	All	Rate	96.00	4.00	384.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	4.00	33.84
2518	OPEN-SPACE LANDS	All	Mill	1.90000	6,955.00	13.21
						603.61

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	30158	0000	10	07	Tax District 10	3831.47	2,157.37	PD 11/13/2013	2,157.37	PD	05/29/2014	483.2
2013	30158	2121	10	07	FORESTVALE CEM	19.76	11.13	PD 11/13/2013	11.13	PD	05/29/2014	2.50
2013	30158	2518	10	07	OPEN-SPACE LANDS	11.73	6.61	PD 11/13/2013	6.60	PD	05/29/2014	1.48
2013	30158	3002	10	07	WEST VALLEY FIRE	120.74	67.99	PD 11/13/2013	67.98	PD	05/29/2014	6.23
2013	30158	8003	10	07	SCRATCH GRAVEL		192.00	PD 11/13/2013	192.00	PD	05/29/2014	
2013	30158	8012	10	07	WATER QLTY OUTSIDE CITY		16.92	PD 11/13/2013	16.92	PD	05/29/2014	
2013	30158	8013	10	07	SOIL & WATER	12.72	14.33	PD 11/13/2013	0.00			161
TOTAL:							2,466.35		2,452.00			504.09

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013	STMT#: 30158	RECPT#: 1457230	DATE: 05/29/2014	DESC: 2nd Half Tax Payment			
Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	07	Tax District 10	2,157.37	0.00	0.00	0.00
2121	10	07	FORESTVALE CEM	11.13	0.00	0.00	0.00
2518	10	07	OPEN-SPACE LANDS	6.60	0.00	0.00	0.00
3002	10	07	WEST VALLEY FIRE	67.98	0.00	0.00	0.00
8003	10	07	SCRATCH GRAVEL	192.00	0.00	0.00	0.00
8012	10	07	WATER QLTY OUTSIDE CITY	16.92	0.00	0.00	0.00
TOTALS:				2,452.00	0.00	0.00	0.00
Payment Type	Doc#	Description	Payment Amount				
Check	1679	SUNSHINE INVESTMENTS LLC	2,452.00				
TOTAL:			2,452.00				



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

Re: Tax Refund *Pin #44406*
 Geo Code: 1995-07-1-52-13-0000

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:

Sunshine Investments LLC
Box 1810
Helena, MT 59624

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

Northstar PUD Phase 1 Block 3 Lot 23

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

Year(s) 2013
 Amount \$ 504.09

Reason for the refund request:

value incorrect

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

11-14-14
 Date