

RESOLUTION 2014 - 52

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

WHEREAS, Rod G Williams was assessed for property under Geo code 0000994285; and

WHEREAS, Rod G Williams has qualified for the Extended Property Tax Assistance program; and

WHEREAS, the Department of Revenue has provided evidence regarding the change in assessment; and

WHEREAS, the error occurred for tax year 2013; and

WHEREAS, a hearing was held on May 20, 2014;

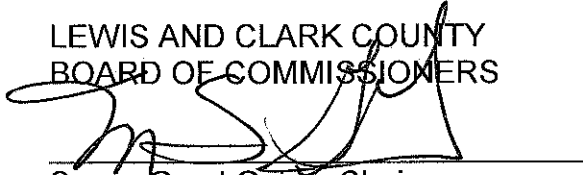
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

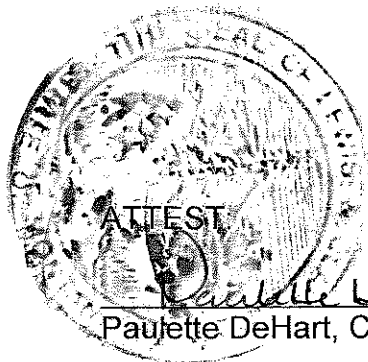
1. Rod G Williams has paid the assessed tax.
2. Rod G Williams has proven a refund is due to him.
3. The claims for refund were filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$20.44 to Rod G Williams, 3531 Gold Dust Drive, Helena, MT 59602

Dated this 20 day of May, 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair



3258116 B: M48 P: 5375 COUNTY  
05/20/2014 11:10 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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October 31, 2013

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:      Rod G Williams  
                                 3531 Gold Dust Dr  
                                 Helena Mt 59602  
                                 Assessment Code# 0000994285

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 first half of the tax bill for 2013, but then was able to be granted the Property Tax Assistance 15-6-134, MCA exemption by providing the Department of Revenue. Second half of tax bill was revised.

A refund is in order: Tax Year: 2013

From:	\$	20.20	General Tax
		.18	(8006) Mosquito
		<u>.06</u>	(2518) Open-Space Lands

**Total Refund Due \$ 20.44**

Thanking you in advance, I am,

  
Cheryl Green  
Supervisor/Delinquent Tax Collector



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

Re: Tax Refund  
Geo Code: 94285

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:

Rob A Williams  
3531 Gold Dust Dr  
Helena, MT 59602

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

\_\_\_\_\_

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

Year(s) 2013  
Amount \$20.44

Reason for the refund request:

Property Tax Assistance applied

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,

Rob Williams  
Signature of Taxpayer

5-7-14  
Date

Date: 10/30/2013  
Time: 10:27:32

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 000094285

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	<del>4,441</del>	<del>113</del>
1	6237	4	IM	PERSONAL TAX ASST (MOB 20%)	0.00	0	0
					4441	4,441	113

23

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3017	L&C FIRE SERVICE	All	Pct	100.000	25.00	25.00
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
8006	MOSQUITO	All	Mill	5.25000	113.00	0.59
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2518	OPEN-SPACE LANDS	All	Mill	1.65000	113.00	0.19
						130.24

PAYOFF INFORMATION (AS OF: 10/30/2013)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2013	1924		0.00		99.17	Current	0.00	99.17
								99.17

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	1924	0000	02	01	Tax District 02	13.86	34.06	PD	08/21/2013	<del>34.06</del>	DUE	11/30/2013
2013	1924	2518	02	01	OPEN-SPACE LANDS	.04	<del>0.18</del>	PD	08/21/2013	<del>0.09</del>	DUE	12/20/2013
2013	1924	3017	02	01	L&C FIRE SERVICE		12.50	PD	08/21/2013	12.50	DUE	12/20/2013
2013	1924	8003	02	01	SCRATCH GRAVEL		48.00	PD	08/21/2013	<del>48.00</del>	DUE	12/20/2013
2013	1924	8006	02	01	MOSQUITO		<del>0.30</del>	PD	08/21/2013	<del>0.29</del>	DUE	12/20/2013
2013	1924	8012	02	01	WATER QLTY OUTSIDE CITY	.12	4.23	PD	08/21/2013	4.23	DUE	12/20/2013
TOTAL:							99.19			99.17		

taxes 20.20  
 OS .06  
 msg .18  


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 \$20.44 refund

05-1887-09-4-01-13-0003 Manufactured Homes not Attached to Real

ORION

Appraisal Home

Property  
Add a Property  
Find a Property  
Property History  
GIS Map

Party  
Add a Party  
Find a Party  
Related Party Groups

Reporting

Activities  
List Manager  
Splits & Combos

Administration  
View Job Queue  
View Job History  
View Job Schedule

Processes  
Assessment Methods

Configuration  
System Code Setup

05-1887-09-4-01-13-0003 Manufactured Homes not Attached to Real

R0569403 Legal: S03 T10 N, ROW BY SERIAL # S02E040375, TITLE # M798137, MAKE REVERS, MODEL UNKNOWN, 14X70 Owner: WILLIAMS ROD CROSS431199 Site: WILLIAMS ROD CROSS431199, 3850 BARRETT RD, HELENA, MT 59602 Tax Year: 2013 As Of: < 05/23/2013 >

Calculate Values

Assessment Values Selection Detail

Class	6201	6237	
1 Class			
2 Reappraisal Land Value	0	0	0
3 Reappraisal Building Value	8,410	0	8,410
4 Total Reappraisal Value	8,410	0	8,410
5 Value Before Reappraisal	6,930	0	6,930
6 Phase In Value	8,163	0	8,163
7 Exempt Value (Home/Comstead)	3,714	0	3,714
8 Taxable Market Value	4,449	0	4,449
9 Tax Class	4	4	4
10 Taxable Percent	2.54	0.51	0.51
11 Taxable Value	113	0	113
12 Acres	0.000	0.000	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	608.050	608.050	608.050
17 Tax Amount (Ad Valorem)	68.71	0.00	68.71
18 HOMESTEAD CAP INFORMATION			
19 Res Value Under Cap Incl OBY	\$8,410	\$0	\$8,410
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	10/23/2013, 10:56 AM	10/23/2013, 10:56 AM	
23 Prior Cycle Market Value	0	6,930	6,930
24 AG Forest Taxable Value Adj	0	0	0

Comment

Total Lines: 25

Williams, Rodney (STAB) rwinro

BEFORE

05-1887-09-4-01-13-0003 Manufactured Homes not Attached to Real

ORION

Appraisal Home

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Calculate Values

Assessment Values Selection Detail

Class	Totals	6201	6237	
1 Class				
2 Reappraisal Land Value	0	0	0	0
3 Reappraisal Building Value	8,410	0	8,410	8,410
4 Total Reappraisal Value	8,410	0	8,410	8,410
5 Value Before Reappraisal	6,930	0	6,930	6,930
6 Phase In Value	8,163	0	8,163	8,163
7 Exempt Value (Home/Comstead)	3,714	0	3,714	3,714
8 Taxable Market Value	4,449	0	4,449	4,449
9 Tax Class	N/A	4	4	4
10 Taxable Percent	N/A	2.54	0.51	0.51
11 Taxable Value	23	0	23	23
12 Acres	0.000	0.000	0.000	0.000
13 TIF Base Value	0	0	0	0
14 TIF Incremental Value	0	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000	0.000
16 Total Mills	N/A	608.050	608.050	608.050
17 Tax Amount (Ad Valorem)	13.99	0.00	13.99	13.99
18 HOMESTEAD CAP INFORMATION				
19 Res Value Under Cap Incl OBY	\$8,410	\$8,410	\$0	\$8,410
20 Residential Value Over Cap	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/23/2013, 10:56 AM	10/23/2013, 10:56 AM	
23 Prior Cycle Market Value	6,930	0	6,930	6,930
24 AG Forest Taxable Value Adj	0	0	0	0

Comment

Total Lines: 25

Assessment Code #194285

AFTER