

RESOLUTION 2014 - 53

A RESOLUTION ORDERING A REFUND OF FEES AND ASSESSMENTS PAID

WHEREAS, Chris Gillette was double assessed for Scratch Gravel Solid Waste fees on his property. Geo code 1890-26-1-01-27-0000 has only one dwelling; and

WHEREAS, it is the policy of the Scratch Gravel Solid Waste Management District Board to recommend that property owners be assessed only once; and

WHEREAS, the error occurred in tax years 2010, 2011, 2012 and 2013; and

WHEREAS, a hearing was held May 22, 2014.


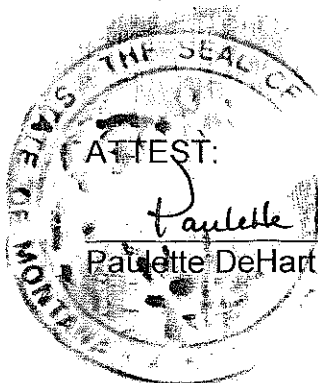
NOW, THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Chris Gillette paid the fee to the District.
2. Chris Gillette has proven a refund is due to him.
3. The claim for the refund was filed within five years of the collection.

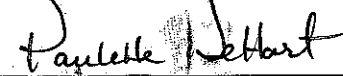
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$362.00 to Chris Gillette, 2449 W Shore Drive, Helena, MT 59602.

DATED this 22nd day of May 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair

ATTEST:


Paulette DeHart, Clerk of the Board

3258210 B: M48 P: 5464 COUNTY
05/22/2014 10:32 AM Pages: 1 of 7 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

May 13, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Gillette Chris
 2449 W Shore Dr
 Helena Mt 59602

Geo-Code:1890-26-1-01-27-0000

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 has paid taxes in full. Was being charged Scratch Gravel for two dwellings and only has one.

A refund is in order: Tax Year: 2013

\$96.00	8003 Scratch Gravel
	Tax Year 2012
\$96.00	8003 Scratch Gravel
	Tax Year 2011
\$90.00	8003 Scratch Gravel
	Tax Year 2010
\$80.00	8003 Scratch Gravel

Total Refund Due \$ 362.00

Thanking you in advance, I am,

Cheryl Green



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

Re: Tax Refund
 Geo Code: 1890-26-1-01-27-0000

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:

CHRIS D. GILLETTE
2449 WEST SHORE DR.
HELENA, MT 59602

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

S26, T10N, R01W, COS 3006402, TR 253

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

Year(s)	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	
Amount	<u>90⁰⁰</u>	<u>96⁰⁰</u>	<u>90⁰⁰</u>	<u>80⁰⁰</u>	<u>TOTAL 362⁰⁰</u>

Reason for the refund request:

I WAS BEING CHARGED SCRATCH GRAVEL FEES FOR TWO DWELLINGS WHEN THERE WAS ONLY ONE DWELLING.

Were taxes paid under protest: Yes No

If not, what is the reason they were not paid under protest?

I THOUGHT THE TAX TAGS WERE A HIS/HERS SETUP, NOT FOR TWO DWELLINGS. I JUST DIDN'T KNOW BETTER.

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Signature of Taxpayer

05-16-2014
 Date

Cheryl Green - GEO: 1890-26-1-01-27-0000

From: Maria Penna
To: Cheryl Green
Date: 5/12/2014 10:58 AM
Subject: GEO: 1890-26-1-01-27-0000

Hi Cheryl

I received a phone call from Chris Gillette regarding his SG assessments. Property address is 2449 W Shore Dr. His property has been in the name of VanDyke & Gillette and GVD Properties - VanDyke is his wife.

He said he went to the property tax department and spoke with one of the girls about a discrepancy on his taxes regarding the 2 dwellings and paying for 2 permits when he only had one dwelling. He was told he had to go through me to get his refund, but as we found out a couple of weeks ago I cannot issue assessment refunds.

I show back in December I received a call from you letting me know that he only had the one dwelling so I canceled his 2nd permit but now he is requesting a refund.

I went back to 2008 & 2009 and I show he used both permits then so he would not be entitled to a refund, however, in 2010 to 2014 he was issued 2 permits but only used 1 for each year. In December 2013 I canceled the one permit however it does not appear he was charged for only 1 permit in 2014 - looks like he paid for 2 of them.

Anyhoo, can you please go ahead & process the refund for years 2010 to 2014 & then give him a call? His phone # is 406-599-1720 (Bozeman) and he wanted to know if you could apply the refund \$ to his tax bill. I told him you would have to discuss that with him directly as I would have no idea if you could.

Thanks!

Maria Penna, Accounting Tech
L & C County Public Works
3402 Cooney
Helena MT 59602
PH: 406-447-8037
FAX: 406-447-8033
mpenna@lccountymt.gov

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

GILLETTE CHRIS
2449 W SHORE DR
HELENA MT 59602-6401

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 189026101270000 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 90-09 Tax District 90
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: GILLETTE CHRIS Type: 1 Legal
Alpha: GILLETTE CHRIS Mail To: Yes
Address: 2449 W SHORE DR
City: HELENA ST: MT Zip: 59602 6401

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1890-26-1-01-27-0000 Levy Dist: 90-09 Tax District 90
Desc Type: P
Township: 10 N Range: 01 W Section: 26
Situs Address: 2449 W SHORE DR
Situs City: HELENA ST: MT Zip: 59602
Full Desc: S26, T10 N, R01 W, C.O.S. 3006402, TR 253 Short Desc: S26, T10 N, R01 W, C.O.S. 3006402, TR 253

Date: 05/12/2014
Time: 11:06:38

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 189026101270000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.25	63,369	1,610
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	27,832	707
						91,201	2,317

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8003	SCRATCH GRAVEL	All	Rate	96.00	2.00	192.00
3020	TRI-LAKES FSA	All	Pct	100.000	135.00	135.00
8013	SOIL & WATER	All	Mill	2.06000	2,317.00	4.77
8008	FOREST FIRE	All	Pct	100.000	42.50	42.50
2518	OPEN-SPACE LANDS	All	Mill	1.90000	2,317.00	4.40
						378.67

PAYOFF INFORMATION (AS OF: 05/31/2014)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
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NO TAXES OWED FOR Tax Code : 189026101270000

only 1 dwelling

BILLING HISTORY (ALL YEARS)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	27324	0000	90	09	Tax District 90	722.05	PD	11/07/2013	722.04	PD	11/07/2013
2013	27324	2518	90	09	OPEN-SPACE LANDS	2.20	PD	11/07/2013	2.20	PD	11/07/2013
2013	27324	3020	90	09	TRI-LAKES FSA	67.50	PD	11/07/2013	67.50	PD	11/07/2013
2013	27324	8003	90	09	SCRATCH GRAVEL	96.00	PD	11/07/2013	96.00	PD	11/07/2013
2013	27324	8008	90	09	FOREST FIRE	42.50	PD	11/07/2013	0.00	PD	11/07/2013
2013	27324	8013	90	09	SOIL & WATER	4.77	PD	11/07/2013	0.00	PD	11/07/2013
TOTAL:						935.02			887.74		
2012	29014	0000	90	09	Tax District 90	685.57	PD	11/27/2012	685.57	PD	01/18/2013
2012	29014	2518	90	09	OPEN-SPACE LANDS	1.88	PD	11/27/2012	1.87	PD	01/18/2013
2012	29014	3020	90	09	TRI-LAKES FSA	67.50	PD	11/27/2012	67.50	PD	01/18/2013
2012	29014	8003	90	09	SCRATCH GRAVEL	96.00	PD	11/27/2012	96.00	PD	01/18/2013
2012	29014	8008	90	09	FOREST FIRE	41.71	PD	11/27/2012	0.00		
2012	29014	8013	90	09	SOIL & WATER	4.61	PD	11/27/2012	0.00		
TOTAL:						897.27			850.94		
2011	26282	0000	90	09	Tax District 90	705.44	PD	11/23/2011	705.44	PD	05/24/2012
2011	26282	2518	90	09	OPEN-SPACE LANDS	2.31	PD	11/23/2011	2.30	PD	05/24/2012
2011	26282	3020	90	09	TRI-LAKES FSA	67.50	PD	11/23/2011	67.50	PD	05/24/2012
2011	26282	8003	90	09	SCRATCH GRAVEL	90.00	PD	11/23/2011	90.00	PD	05/24/2012
2011	26282	8008	90	09	FOREST FIRE	42.10	PD	11/23/2011	0.00		

Date: 05/12/2014
Time: 11:06:39

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 189026101270000

BILLING HISTORY (Continued) (ALL YEARS)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2011	26282	8013	90	09	SOIL & WATER	4.50	PD	11/23/2011	0.00		
					TOTAL:	911.85			865.24		
2010	30911	0000	90	09	Tax District 90	697.33	PD	12/02/2010	697.33	PD	06/03/2011
2010	30911	2518	90	09	OPEN-SPACE LANDS	2.25	PD	12/02/2010	2.24	PD	06/03/2011
2010	30911	3020	90	09	TRI-LAKES FSA	67.50	PD	12/02/2010	67.50	PD	06/03/2011
2010	30911	8003	90	09	SCRATCH GRAVEL	80.00	PD	12/02/2010	80.00	PD	06/03/2011
2010	30911	8008	90	09	FOREST FIRE	43.41	PD	12/02/2010	0.00		
2010	30911	8013	90	09	SOIL & WATER	4.32	PD	12/02/2010	0.00		
					TOTAL:	894.81			847.07		
2009	26253	0000	90	09	Tax District 90	666.59	PD	12/08/2009	666.59	PD	06/02/2010
2009	26253	3020	90	09	TRI-LAKES FSA	67.50	PD	12/08/2009	67.50	PD	06/02/2010
2009	26253	8003	90	09	SCRATCH GRAVEL	72.00	PD	12/08/2009	72.00	PD	06/02/2010
2009	26253	8013	90	09	SOIL & WATER	4.51	PD	12/08/2009	0.00		
					TOTAL:	810.60			806.09		
2008	41191	0000	90		Tax District 90	619.56	PD	11/19/2008	619.55	PD	06/01/2009
2008	41191	3020	90		TRI-LAKES FSA	60.00	PD	11/19/2008	60.00	PD	06/01/2009
2008	41191	8003	90		SCRATCH GRAVEL	70.00	PD	11/19/2008	70.00	PD	06/01/2009
2008	41191	8013	90		SOIL & WATER	2.14	PD	11/19/2008	0.00		
					TOTAL:	751.70			749.55		
2007	3021647	0000	90		Tax District 90	407.66	PD	11/20/2007	407.63	PD	05/21/2008
2007	3021647	3020	90		TRI-LAKES FIRE	60.00	PD	11/20/2007	60.00	PD	05/21/2008
2007	3021647	8003	90		SCRATCH GRAVEL	67.50	PD	11/20/2007	67.50	PD	05/21/2008
2007	3021647	8013	90		SOIL & WATER	3.62	PD	11/20/2007	0.00		
					TOTAL:	538.78			535.13		
2006	3021146	0000	90		Tax District 90	554.96	PD	11/20/2006	554.94	PD	11/20/2006
2006	3021146	3020	90		TRI-LAKES FIRE	60.00	PD	11/20/2006	60.00	PD	11/20/2006
2006	3021146	8003	90		SCRATCH GRAVEL	66.50	PD	11/20/2006	66.50	PD	11/20/2006
2006	3021146	8013	90		SOIL & WATER	2.89	PD	11/20/2006	0.00		
					TOTAL:	684.35			681.44		
2005	3020768	0000	90		Tax District 90	511.91	PD	12/01/2005	511.89	PD	05/26/2006
2005	3020768	3020	90		TRI-LAKES FIRE	60.00	PD	12/01/2005	60.00	PD	05/26/2006
2005	3020768	8003	90		SCRATCH GRAVEL	69.50	PD	12/01/2005	69.50	PD	05/26/2006
2005	3020768	8013	90		SOIL & WATER	2.63	PD	12/01/2005	0.00		
					TOTAL:	644.04			641.39		
2004	3020536	0000	90		Tax District 90	452.36	PD	11/26/2004	452.32	PD	05/26/2005
2004	3020536	3013	90		CNYN FER FIRE SR	57.50	PD	11/26/2004	57.50	PD	05/26/2005
2004	3020536	8003	90		SCRATCH GRAVEL	73.00	PD	11/26/2004	73.00	PD	05/26/2005
2004	3020536	8013	90		SOIL & WATER	2.39	PD	11/26/2004	0.00		
					TOTAL:	585.25			582.82		
2003	3020050	0000	90		Tax District 90	379.80	PD	11/25/2003	379.78	PD	06/04/2004
2003	3020050	3013	90		CNYN FER FIRE SR	57.50	PD	11/25/2003	57.50	PD	06/04/2004
2003	3020050	8003	90		SCRATCH GRAVEL	81.00	PD	11/25/2003	81.00	PD	06/04/2004
2003	3020050	8013	90		SOIL & WATER	1.95	PD	11/25/2003	0.00		
					TOTAL:	520.25			518.28		

80.00