

RESOLUTION 2014 - 54

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

WHEREAS, Steven and Donna Ballard were erroneously assessed for real property under Geo Code No. 1995-07-4-05-51-0000; and

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

WHEREAS, the error occurred in tax year 2012; and

WHEREAS, a hearing was held on May 22, 2014

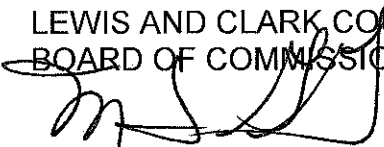
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

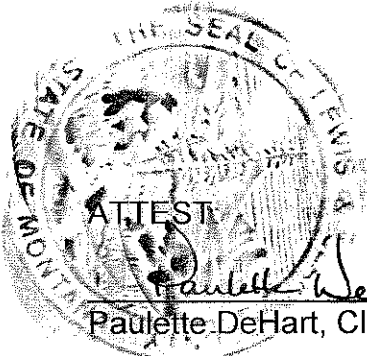

1. Steven & Donna Ballard have paid the assessment in error.
2. Steven & Donna Ballard have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$538.76 to Steven & Donna Ballard, 805 Vega Road, 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

3258211 B: M48 P: 5465 COUNTY
05/22/2014 10:32 AM Pages: 1 of 6 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 16, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Ballard, Steven & Donna
 805 Vega Rd
 Helena Mt 59602

Geo-Code: 1995-07-4-05-51-0000

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 2012, but then Department of Revenue discovered that the property was not valued correctly and market values changed.

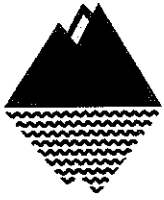
A refund is in order: Tax Year: 2012

\$ 516.48	General Tax
2.73	(2121) Forestvale Cemetery
1.43	(2518) Open-Space Lands
16.37	(3002) West Valley Fire
<u>1.75</u>	(8013) Soil & Water

Total Refund Due \$ 538.76

Thanking you in advance, I am,

Cheryl Green



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

May 15, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Ballard Steven & Donna
805 Vega Rd
Helena Mt 59602-8246
GEO Code# 05-1995-07-4-05-51-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back for years for 2012 and 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2137	26516	448
	3142	73484	1352
	3301	43547	1145
To	2137	73484	1352
	3142	26516	448
	3301	10892	286

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	27483	698
	3301	85413	2169
To	2101	27483	698
	3301	85413	2169

Karie Frydenlund
Lead Property Valuation Specialist
Property Assessment Division
Department of Revenue
5 South Last Chance Gulch
Helena Mt 59601
406-444-7978
KFrydenlund@mt.gov



BOARD OF COUNTY COMMISSIONERS

SCANNED

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

May 6, 2014

RECEIVED

MAY 06 2014

RE: Request to Property Assessment Division

To Whom It May Concern:

Department of Revenue

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 two years of values for the following taxpayer in Lewis and Clark County.

Steve & Donna Ballard

Geo-code: 1995-07-4-05-51-0000

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



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

Re: Tax Refund
Geo Code: 1995-07-4-05-51-0000

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:

Steve + Donna Ballard
805 Vega Rd
Helena MT 59602

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

1995-07-4-05-51-0000 805 Vega Rd Helena

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

Year(s) 2012
Amount \$538.76

Reason for the refund request:

over payment 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,

Donna K. Ballard
Signature of Taxpayer

5-19-14
Date

Date: 05/16/2014
Time: 08:38:55

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 199507405510000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.75	0	0
1	2137	4	RV	PROPERTY TAX ASSISTANCE (LAND 70%)	0.00	26,516	488
1	3142	4	IM	PROPERTY TAX ASSISTANCE (IMP. 70%)	0.00	73,484	1,352
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	43,547	1,145
						143,547	2,985
							286
							2126

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	19.06000	2,985.00	56.89
2121	FORESTVALE CEM	All	Mill	3.17000	2,985.00	9.46
8013	SOIL & WATER	All	Mill	2.03000	2,985.00	6.06
8003	SCRATCH GRAVEL	All	Rate	96.00	0.50	48.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2518	OPEN-SPACE LANDS	All	Mill	1.65000	2,985.00	4.93
						133.80

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2012	32002	0000	10	07	Tax District 10	516.48	1278.27	897.38	897.37	PD	05/28/2013
2012	32002	2121	10	07	FORESTVALE CEM	2.73	6.73	4.73	4.73	PD	05/28/2013
2012	32002	2518	10	07	OPEN-SPACE LANDS	1.43	3.50	2.47	2.46	PD	05/28/2013
2012	32002	3002	10	07	WEST VALLEY FIRE	16.37	40.52	28.45	28.44	PD	05/28/2013
2012	32002	8003	10	07	SCRATCH GRAVEL			24.00	24.00	PD	05/28/2013
2012	32002	8012	10	07	WATER QLTY OUTSIDE CITY			4.23	4.23	PD	05/28/2013
2012	32002	8013	10	07	SOIL & WATER	1.75	4.31	6.06	0.00	PD	05/28/2013

TOTAL: 967.32 961.23
should of paid \$1,333.33 1872.09 pd \$ 538.76 refund

PAYMENT HISTORY (SELECTED TAX YEAR: 2012)

YEAR: 2012 STMT#: 32002 RECPT#: 13403 DATE: 05/28/2013 DESC: ELECTRONIC PAYMENT TYPE(1) P2

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	07	Tax District 10	897.37	0.00	0.00	0.00
2121	10	07	FORESTVALE CEM	4.73	0.00	0.00	0.00
2518	10	07	OPEN-SPACE LANDS	2.46	0.00	0.00	0.00
3002	10	07	WEST VALLEY FIRE	28.44	0.00	0.00	0.00
8003	10	07	SCRATCH GRAVEL	24.00	0.00	0.00	0.00
8012	10	07	WATER QLTY OUTSIDE CITY	4.23	0.00	0.00	0.00
8013	10	07	SOIL & WATER	0.00	0.00	0.00	0.00

TOTALS: 961.23 0.00 0.00 0.00

Payment Type	Doc#	Description	Payment Amount
CR ACH	130524020887	Corelogic Tax services LLC	4,218,282.08