

RESOLUTION 2017-134

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

WHEREAS, Summit Stacking, LLC was erroneously assessed for personal property under Pin No. 75405; and

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

WHEREAS, the error occurred in tax years 2016; and

WHEREAS, a hearing was held on September 21, 2017

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

1. Summit Stacking, LLC has paid the assessment in error.
2. Summit Stacking, 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 \$1072.33 to Summit Stacking, LLC, 2350 US Highway 287, Wolf Creek, MT 59648-8646

Dated this 21st day of September, 2017.

26



LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Susan Good Geise, Chair



Paulette DeHart, Clerk of the Board

3312079 B: M53 P: 3487 COUNTY
09/26/2017 11:58 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.

Karie Frydenlund, Supervisor
Delinquent Tax Collector
1-406-447-8362



City-County Building
316 North Park Ave. Rm 147
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

August 28, 2017

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Summit Stacking LLC
2350 US Highway 287
Wolf Creek Mt 59648-8646

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for being double assessed on their 2016 Personal Property. Taxpayer pre-paid personal property taxes through SM fee's of \$ 997.81 and was billed through the personal property tax billing cycle for 2016 for 1,072.33.

2016 Refund:	<u>\$ 1,072.33</u>
Total Refund Due	\$ 1,072.33

Thanking you in advance, I am,

A handwritten signature in blue ink, appearing to read "Karie Frydenlund".

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana



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

Re: Tax Refund
Geo Code: 75405

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:

SUMMIT STACKING LLC
2350 US HIGHWAY 287
WOLF CREEK MT 59648-8646

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

PERSONAL PERSONAL PROPERTY

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

Year(s) 2016
Amount 994.15 1,072.33

Reason for the refund request:

WAS DOUBLE ASSESSED BY DOR FOR 2016 PERSONAL PROPERTY.
PAID PROPERTY TAXES THROUGH THE SM PROCESS AND WAS BILLED
THROUGH THE PERSONAL PROPERTY TAX BILLING BY THE COUNTY IN
2016.

Were taxes paid under protest: Yes No

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

WAS NOT AWARE THAT I WAS DOUBLE ASSESSED AT THE TIME

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Travis Edmondson

Signature of Taxpayer

8/07/2017
Date

Lewis & Clark County
R E P R I N T
*** CUSTOMER RECEIPT ***

Batch ID: SOLDS

5/27/16 01

Receipt no: 1608267

Type	SvcCd	Description	Amount
TRESM		TREAS TAX SPECIAL MOBILES	
	Qty	1.00	\$997.81

2013 STINGER 607
Current Liabilities 69800002020000
SUMMIT STACKING
2350 US HWY 287
WOLF CREEK MT 59648
406-235-4487

Tender detail

CK Ref#:	1150	\$997.81
Total tendered:		\$997.81
Total payment:		\$997.81

Trans date: 5/27/16 Time: 15:16:30

Date: 04/07/2017
 Time: 10:55:49

LEWIS AND CLARK COUNTY
 *** REPRINTED ***
 CASH RECEIPT
 2016 PERSONAL PROPERTY TAXES

Receipt#	Trans Date	Clerk ID	Batch#	Tax Year	Tax Code	Receipt Total
1740643	03/02/2017	LA	20170302-000024	2016	75405	\$1,072.33

Legal Owner Name	Legal Description
SUMMIT STACKING LLC 2350 US HIGHWAY 287 WOLF CREEK MT 59648-8646	LOC: 1 GEO:

Stmnt#	MC	Description	1st Half	Status	2nd Half	Status
4346	0000	Tax District 13	989.37	PAID	0.00	
4346	2518	OPEN-SPACE LANDS	4.78	PAID	0.00	
		PAYMENT DATE:	03/02/2017			
		TAX AMOUNT:	\$994.15			
		PENALTY:	\$19.89			
		INTEREST:	\$58.29			
		TOTAL:	\$1,072.33			
		RECEIPT TOTAL:	\$1,072.33			

Payment Type	Doc#	Description	Amount
Check	1062	SUMMIT STACKING LLC	1,072.33
		TOTAL:	1,072.33

Refund TRF

April 7, 2017

COUNTY COMMISSION
316 N PARK
HELENA MT 59623

SUMMIT STACKING LLC WAS DOUBLE ASSESSED BY DOR FOR 2016 PERSONAL PROPERTY TAXES.

I PAID PROPERTY TAXES THROUGH THE SM PROCESS AND WAS BILLED THROUGH THE PERSONAL PROPERTY TAX BILLING BY THE COUNTY.

DEPARTMENT OF REVENUE FAILED TO MARKE THAT MY TAXES HAD ALREADY BEEN PAID.

I AM REQUESTING A REFUND FOR THE DOUBLE ASSESSMENT/ TAXES THAT I PAID IN 2016.

THANK YOU

SUNMMIT STACKING LLC

Lic # Travis Edmunds