



RESOLUTION 2017 - 151

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

WHEREAS, Robert Hinkens was erroneously assessed for real property under Assessor Code 46865; and,

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

WHEREAS, the error occurred in tax year 2016; and

WHEREAS, a hearing was held on October 19, 2017;

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

1. Robert Hinkens has paid the taxes/fees/assessment in error.
2. Robert Hinkens has proven a refund is due to him.
3. The claim for the refund was filed within five years of the collection.


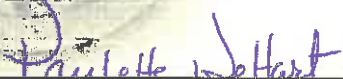
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$433.52 to Robert Hinkens, 1966 Oro Fino Gulch Drive, Helena, MT 59602-8670.

Dated this 19 day of October, 2017

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair

ATTEST



Paulette DeHart, Clerk of the Board

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

October 12, 2017

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Hinkens Robert
1966 Oro Fino Gulch Dr
Helena Mt 59602-8670

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back one (1) year for 2016 on the above property. Taxpayer filed an AB26 with Department of Revenue on acreage that he did not own. DOR made the correction for 2017 not granting it for 2016. Taxpayer was granted a value reduction from Market Value of \$ 53,664 to \$ 1,189 for TY 2017.

Please see attached sheet for the break down for TY 2016 and class codes. They are as following:

2016 Refund:	<u>\$ 433.52</u>
Total Refund Due	\$ 433.52

Thanking you in advance, I am,

A handwritten signature in black ink that reads "Karie Frydenlund".

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

HINKENS ROBERT Assmt# 46865								
2016 Original Billing			2016 Correct Values/DOR			2016 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	53664	724	2201	1189	16	2101	51463	708
	53664	724		1189	16		51463	708
General Tax	0.6077	439.97	General Txa	0.6077	9.72	General	0.6077	430.25
(2121) Forestvale Cem	0.00336	2.43	(2121) Forestvale Cem	0.00336	0.05	(2121) Forestvale Cem	0.00336	2.38
(2518) Open-Space	0.00125	0.91	(2518) Open-Space	0.00125	0.02	(2518) Open-Space	0.00125	0.89
Totals		443.31	Totals		9.79	2010 Total Refund		433.52

433.52

Total Refund Due

433.52

Respectfully Submitted
Karie Frydenlund
 Lewis & Clark County
 Property Tax Supervisor
 10/12/2017



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

September 19, 2017

Lewis & Clark County Commission
316 North Park
Helena, MT 59623

Refund Request: Hinkins Robert

GEO: 05-1784-11-3-01-36-0000 Assessment Code: 46865

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for 2016 on the above property. Revised values as follows:

#46565

2016	Before	Class Code 2101	Market Value	53664	Taxable Value	724
	After	Class Code 2101	Market Value	1189	Taxable Value	16

If you should have any questions, please do not hesitate to contact our office. Thank you.

Sincerely,

June L Pack
Lead Property Valuation Specialist
Region 2S MT Department of Revenue – Property Assessment Division

Date: 10/12/2017
 Time: 10:36:27

LEWIS AND CLARK COUNTY
 *** REPRINTED ***
 CASH RECEIPT
 2016 REAL ESTATE TAXES

Receipt#	Trans Date	Clerk ID	Batch#	Tax Year	Tax Code	Receipt Total
1803209	08/07/2017	LA	20170807-000010	2016	46865	\$444.82

Legal Owner Name	Legal Description
HINKENS ROBERT 1966 ORO FINO GULCH DR HELENA MT 59602-8670	LOC: 1 GEO: 05-1784-11-3-01-36-0000 TWN: 09N SCT: 11 RNG: 04W BLK: S11, T09N, R04W, M&B TRACT IN GOLD BAR LODE MS 8948

Stmnt#	MC	Description	1st Half	Status	2nd Half	Status
36145	0000	Tax District 10	219.99	PAID	219.98	PAID
36145	2121	FORESTVALE CEM	1.22	PAID	1.21	PAID
36145	2518	OPEN-SPACE LANDS	0.46	PAID	0.45	PAID
36145	8013	SOIL & WATER	1.51	PAID	0.00	PAID
		PAYMENT DATE:	08/07/2017		08/07/2017	
		TAX AMOUNT:	\$223.18		\$221.64	
		PENALTY:				
		INTEREST:				
		TOTAL:	\$223.18		\$221.64	
		RECEIPT TOTAL:			\$444.82	

Payment Type	Doc#	Description	Amount
Check	314777	HINKENS ROBERT	444.82
		TOTAL:	444.82



BOARD OF COUNTY COMMISSIONERS

Andy Hunthausen

Jim McCormick

Susan Good Geise

City County Building 316 North Park Helena, Montana 59623 406.447.8304 Fax: 406.447.8370

August 29, 2017

Montana Department of Revenue
Attn: Roz Olson
5 South Last Chance Gulch
Helena, MT 59601

RE: Request to Property Assessment Division

To Whom It May Concern:

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 values for 2016 (1) year for the following taxpayer in Lewis and Clark County.

Hinkens Robert (46865)
1966 Oro Fino Gulch Dr
Helena Mt 59602-8670

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 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,

Andy Hunthausen Jim McCormick Susan Good Geise

Robert H. Atkins

7/21/17

As per DOR decision letter dated 7/14/17

Changing acres + value from 13,255 to 3,924.

I am requesting a Refund for 2016.

Thank you,

Robert Atkins

7/21/17

1966 ORo Finner Glut CN

Helen # Mt 59601

406-449-4151

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178
406-444-4000



ADDRESS SERVICE REQUESTED

HINKENS ROBERT
1966 ORO FINO GULCH DR
HELENA MT 59602-8670

July 14, 2017

RE: Form AB-26 Determination Letter
Geocode - 05-1784-11-3-01-36-0000
Case Number - AB26-96360

As a result of the department's informal classification and appraisal review, an adjustment

was was not made for the following reasons:

- Change to property information Applicable fee appraisal Changes to property type
 Sales of comparable property Changed valuation method Changed classification of land

Other

If a field inspection was not completed, reason why:

Field review not necessary. I'm familiar with the parcel in question

Additional Notes:

Can't combine to one parcel due to not being contiguous with the other. Changed land from primary to residual. Value changed from \$73,255 to \$3,924 for tax year 2017.

The results of this informal review sent to the property owner on (date) 7/14/2017

Reviewed by: Paul Langer

A handwritten signature in black ink that reads "Paul K. Langer".

Title: Res/Ag/Commercial Appraiser



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

Re: Tax Refund
Geo Code: 46865

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:

Hinkens Robert
1966 Orofino Gulch Dr
Helena mt 59602-8670

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

05-1784-11-3-36-0000 S11, T09N, R04W, m+B Tract in
Gold Bar Lode MS 8948

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

Year(s) 2016
Amount \$ 433.52

Reason for the refund request:

DOR Assessed this parcel to taxpayer when taxpayer
did not own the Property. Acreage was changed and
water well was on this parcel. Pd the tax bill so NO
tax Lien could be taken on water well while waiting
for DOR decision Letter and Correction.

Were taxes paid under protest: Yes No

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

Thought DOR would correct error for 2016, but was
corrected for 2017 only.

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

[Signature]
Signature of Taxpayer

9/28/17
Date