



## RESOLUTION 2018 - 17

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

WHEREAS, Richard & Myra Hewey were erroneously assessed for real property under Assessor Code 13493; and,

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

WHEREAS, the error occurred in tax year 2012, 2013, 2014, 2015, and 2016; and

WHEREAS, a hearing was held on April 17, 2018;

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

1. Richard & Myra Hewey have paid the taxes/fees/assessment in error.
2. Richard & Myra Hewey 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 \$1,625.95 to Richard & Myra Hewey, 7204 Elletson Road, Helena, MT 59602-6452

Dated this 17 day of April, 2018.



*Paulette DeHart*

Paulette DeHart, Clerk of the Board

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

Andy Hunthausen, Chair

**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

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Consolidated Office of Treasurer/Clerk and Recorder

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March 22, 2018

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:       Hewey Richard E & Myra J  
                              7204 Elletson Rd  
                              Helena Mt 59602-6452  
                              (Tax Code #13493)

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back one (5) years for 2012 ~2016 on the above property. Taxpayer filed an AB26 with Department of Revenue for TY2017. Corrections were granting by a value reduction from Market Value of \$ 377,441 to \$ 190,441. Changes made removing 1<sup>st</sup> floor of 2148 sf, changed 2<sup>nd</sup> floor sf 2148 to 1593 sf and 588 sf added as an attic.

Please see attached sheet for the break down for TY 2012 ~ 2016 and class codes. They are as following:

	2012 Refund:	\$ 420.38
	2013 Refund:	\$ 293.84
	2014Refund:	\$ 259.28
	2015 Refund:	\$ 323.74
	2016 Refund:	<u>\$ 328.71</u>
Total Refund Due		\$ 1,625.95

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

2012 Original Billing			2012 Correct Values/DOR			2012 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
3301	80730	2123	3301	47442	1428	3301	33288	695
<b>Totals</b>			<b>Totals</b>			<b>Totals</b>		
2123	0.60323	1280.66	1428	0.60323	861.41	695	0.60323	419.23
2123	0.00165	3.50	1428	0.00165	2.35	695	0.00165	1.15
0	0	0.00	0	0	0.00	695	0	0.00
<b>Totals</b>			<b>Totals</b>			<b>2010 Total Refund</b>		
<b>1621.62</b>			<b>1275.34</b>			<b>420.38</b>		

General Tax  
open-space - 2518

420.38

2013 Original Billing			2013 Correct Values/DOR			2013 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
3301	75431	1916	3301	48025	1446	3301	27406	470
<b>Totals</b>			<b>Totals</b>			<b>Totals</b>		
1916	0.62326	1194.17	1446	0.62326	901.23	470	0.62326	292.94
1916	0.0019	3.64	1446	0.0019	2.74	470	0.0019	0.90
0	0	0.00	0	0	0.00	0	0	0.00
<b>Totals</b>			<b>Totals</b>			<b>2010 Total Refund</b>		
<b>1197.81</b>			<b>903.97</b>			<b>293.84</b>		

General Tax  
open-space - 2518

293.84

2014 Original Billing			2014 Correct Values/DOR			2014 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
3301	76193	1882	3301	48510	1460	3301	18592	422
<b>Totals</b>			<b>Totals</b>			<b>Totals</b>		
1882	0.61269	1153.08	1460	0.61269	894.52	422	0.61269	258.56
1882	0.0017	3.20	1460	0.0017	2.48	422	0.0017	0.72
0	0	0.00	0	0	0.00	0	0	0.00
<b>Totals</b>			<b>Totals</b>			<b>2010 Total Refund</b>		
<b>1515.21</b>			<b>897.00</b>			<b>259.28</b>		

General Tax  
open-space - 2518

259.28

HEWEY RICHARD E & MYRA J  
 Assmt# 13493

2015 Original Billing		
Class Code	MV	TV
3301	181670	2453
<b>181670</b>		<b>2453</b>
Totals		
2453	0.60406	1481.76
2453	0.0022	5.39
0	0	0.00
<b>Totals</b>		<b>2839.04</b>

2015 Correct Values/DOR		
Class Code	MV	TV
3301	142180	1919
<b>142180</b>		<b>1919</b>
Totals		
1919	0.60406	1159.19
1919	0.0022	4.22
0	0	0.00
<b>Totals</b>		<b>2069.72</b>

2015 Adjustments\Refund		
Class Code	MV	TV
3301	39490	534
<b>39490</b>		<b>534</b>
Totals		
534	0.60406	322.57
534	0.0022	1.17
0	0	0.00
<b>2010 Total Refund</b>		<b>323.74</b>

323.74

2016 Original Billing		
Class Code	MV	TV
3301	181670	2453
<b>181670</b>		<b>2453</b>
Totals		
2453	0.6143	1506.88
2453	0.00125	3.06
0	0	0.00
<b>Totals</b>		<b>1509.94</b>

2016 Correct Values/DOR		
Class Code	MV	TV
3301	142180	1919
<b>142180</b>		<b>1919</b>
Totals		
1919	0.6143	1178.84
1919	0.00125	2.39
0	0	0.00
<b>Totals</b>		<b>1181.23</b>

2016 Adjustments\Refund		
Class Code	MV	TV
3301	39490	534
<b>39490</b>		<b>534</b>
Totals		
534	0.6143	328.04
534	0.00125	0.67
0	0	0.00
<b>2010 Total Refund</b>		<b>328.71</b>

328.71

**Total Refund Due**

**1625.95**

Respectfully Submitted  
*Karrie Frydenlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 3/14/2018



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

Re: Tax Refund  
Geo Code: 13493 (05-2112-25-4-01-03-0000)

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:

HEWEY RICHARD E & MYRA J  
7204 ELLETSON RD  
HELENA MT 59602

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

ELDORADO HEIGHTS. S25. T12 N. R02 W. LOT 48-A. ACRES 21.59 COS 3289138

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

Year(s) 2012-2016  
Amount 1,625.95

Reason for the refund request:

*(aon)*  
FILED AN AB26 FOR 2016. SQUARE FOOTAGE WAS CHANGED AND PERCENT 5  
COMPLETED FROM 86% TO 75%. VALUE FROM \$ 377,441 TO \$ 190,441 FOR  
TY 2017. 5 YEAR REFUND IS BEING REQUESTED.

Were taxes paid under protest:  Yes  No

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

WAS NOT AWARE OF BIENG ASSESSED FOR FOOTAGE COMPLETED.

Attached is other information for your consideration:  Yes  No

Thank you for your consideration.

Sincerely,

  
Signature of Taxpayer

3-15-18  
Date



**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

February 6, 2018

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:

Upon instructions from Department of Revenue, a letter from the Board of County Commissioners is needed in order to review retroactive tax valuations.


Please let this letter serve as our written request that the Department of Revenue provide the values for 2012, 2013, 2014, 2015 and 2016 (5) year for the following taxpayer in Lewis and Clark County.

Hewey Richard E & Myra J  
7204 Elletson Rd  
Helena Mt 59602-6452

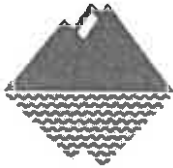
In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the 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



# Montana Department of Revenue



Mike Kadas  
Director

Steve Bullock  
Governor

February 13, 2018

Lewis & Clark County Commission  
316 N Park Street  
Helena MT 59601

Refund Request: Hewey Richard E & Myra J  
GEO: 05-2112-25-4-01-03-0000 Assessment Code: 13493

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for 2015 on the above property. Revised values for improvements only, land values did not change, as follows:

**#13493**

2012	Before Class Code 3301 Market Value	80,760	Taxable	2,123
	After Class Code 3301 Market Value	47,442	Taxable	1,428
2013	Before Class Code 3301 Market Value	75,431	Taxable	1,916
	After Class Code 3301 Market Value	48,025	Taxable	1,446
2014	Before Class Code 3301 Market Value	76,193	Taxable	1,882
	After Class Code 3301 Market Value	48,510	Taxable	1,460
2015	Before Class Code 3301 Market Value	181,670	Taxable	2,453
	After Class Code 3301 Market Value	142,180	Taxable	1,919
2016	Before Class Code 3301 Market Value	181,670	Taxable	2,453
	After Class Code 3301 Market Value	142,180	Taxable	1,919

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

Lewis and Clark County Commissioners Office  
316 N. Park Ave Rm 147  
Helena, MT. 59623

11/13/17

To whom it may concern,

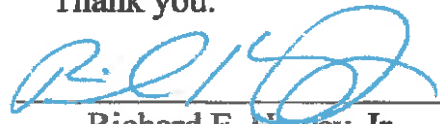
My name is Richard E. Hewey Jr, and I own property with assessment Code 0000013493. 7204 Elletson Rd. Helena, 59602

I recently discovered that as far back as 2012 mistakes were made in calculating of square footages and percentages of completion. I have since filed an AB-26 on 8-11-17 and had a field inspection done by PK Williams.

Accompanying this letter are copies of the Revised Classification and Appraisal Notice and Form AB-26 Determination Letter.

I am respectfully requesting a recalculation of property taxes for the past 5 years and a refund of any overpayments.

Thank you.



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Richard E. Hewey, Jr.

**RECEIVED**  
NOV 16 2017  
LEWIS & CLARK COUNTY  
PROPERTY TAX DEPARTMENT

*RECEIVED*  
NOV 20 2017  
*Department of Revenue*



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



**ADDRESS SERVICE REQUESTED**

HEWEY RICHARD E & MYRA J  
7204 ELLETSON RD  
HELENA MT 59602-6452

August 21, 2017

RE: Form AB-26 Determination Letter  
Geocode - 05-2112-25-4-01-03-0000  
Case Number - AB26-102804

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 inspection was completed on August 18, 2017.

**Additional Notes:**

Upon review, removed 1<sup>st</sup> flr 2148sf, changed 2<sup>nd</sup> flr 2148sf to 1593sf and added attic 588sf. Changed percent comp from 86% to 75%. Value from \$377,441 to \$190,441 for tax yr 2017.

The results of this informal review sent to the property owner on (date) August 21, 2017

A handwritten signature in cursive script that reads "PK Williams".

Reviewed by: PK Williams

Title: Residential/Agricultural Appraiser