

RESOLUTION 2025 - 25

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

WHEREAS, James & Devon Malizia were erroneously assessed for real property under Assessor Code 1042 and,

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

WHEREAS, the error occurred in tax year 2019, 2020, 2021, and 2022; and

WHEREAS, a hearing was held on April 10, 2025;

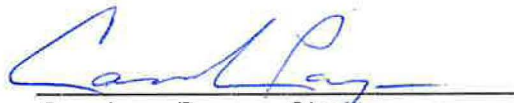
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. James & Devon Malizia have paid the taxes/fees/assessments in error.
2. James & Devon Malizia 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 \$3,165.03 to James & Devon Malizia, 102 S Benton Avenue, Helena, MT 59601

Dated this 10 day of April, 2025.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Candace Payne, Chair



Amy Reeves, Clerk of the Board

3434264 B: M64 P: 1182 COUNTY
04/18/2025 08:51 AM Pages: 1 of 4 Fees: 0.00
Amy Reeves 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.



Property Tax Department

City County Building 316 North Park Avenue, Rm 113A Helena, Montana 59623 Phone 406.447.8329

April 4, 2025

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: James & Devon Malizia
102 S Benton Ave
Helena Mt 59601
Tax Code # 1042

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back four (4) years for 2019 ~ 2022 on the above property. An erroneously error occurred by Department of Revenue in assessing this parcel. Taxpayer was being assessed the incorrect footage on residence since purchasing the property. Correction was made in 2023 Real Estate billing going forward.

2019 Refund:	\$ - 111.72
2020 Refund:	\$ 1,094.83
2021 Refund:	\$ 1,080.76
2022 Refund:	<u>\$ 1,101.16</u>

Total Refund Request	\$ 3,165.03
----------------------	-------------

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

REFUND
AMOUNT

James & Devon Malizia
Assmt# 1042

Levy District

01

2021 Original Billing		
Class Code	Market Value	Taxable Value
2201	93,682	1265
3501	350,618	4733
Totals	444,300	5998
	mills/1000	
5998	0.79094	4744.06
5998	0.00311	18.65
5998	0.00415	24.89
0	0.00000	0.00
0	0.00000	0.00
Totals		4787.60

General Tax
forestvale - 2121
open-space - 2518

General Tax
forestvale - 2121
open-space - 2518

2021 Correct Values/DOR		
Class Code	Market Value	Taxable Value
2201	93,682	1265
3501	250,318	3379
Totals	344,000	4644
	mills/1000	
4644	0.79094	3673.13
4644	0.00311	14.44
4644	0.00415	19.27
0	0.00000	0.00
0	0.00000	0.00
Totals		3706.84

General Tax
forestvale - 2121
open-space - 2518

2021 Adjustments/Refund		
Class Code	Market Value	Taxable Value
2201	-	0
3501	100,300	1354
Totals	100,300	1354
	mills/1000	
1354	0.79094	1070.93
1354	0.00311	4.21
1354	0.00415	5.62
0	0.00000	0.00
0	0.00000	0.00
2021 Total Refund		1080.76

333568
Totals

1080.76

2022 Original Billing		
Class Code	Market Value	Taxable Value
2201	93,682	1265
3501	350,618	4733
Totals	444,300	5998
	mills/1000	
5998	0.80414	4823.23
5998	0.00322	19.31
5998	0.00590	35.39
0	0.00000	0.00
0	0.00000	0.00
Totals		4877.93

General Tax
forestvale - 2121
open-space - 2518

General Tax
forestvale - 2121
open-space - 2518

2022 Correct Values/DOR		
Class Code	Market Value	Taxable Value
2201	93,682	1265
3501	250,318	3379
Totals	344,000	4644
	mills/1000	
4644	0.80414	3734.43
4644	0.00322	14.95
4644	0.00590	27.40
0	0.00000	0.00
0	0.00000	0.00
Totals		3776.78

General Tax
forestvale - 2121
open-space - 2518

2022 Adjustments/Refund		
Class Code	Market Value	Taxable Value
2201	-	0
3501	100,300	1354
Totals	100,300	1354
	mills/1000	
1354	0.80414	1088.81
1354	0.00322	4.36
1354	0.00590	7.99
0	0.00000	0.00
0	0.00000	0.00
2022 Total Refund		1101.16

Totals

1101.16

3165.03

Total Refund Due

3,165.03

Respectfully Submitted
Karie Frydenlund
Lewis & Clark County
Property Tax Supervisor
4/4/2025