

RESOLUTION 2025 - 46

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

WHEREAS, R & D Partners were erroneously assessed for real property under Assessor Codes 46006 and,

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

WHEREAS, the error occurred in tax year 2021, 2022, 2023 and 2024; and

WHEREAS, a hearing was held on June 24, 2025;

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

1. R & D Partners have paid the taxes/fees/assessments in error.
2. R & D Partners 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 \$27,395.44 to R & D Partners, PO Box 850, Saint Paris, OH 43072-0850

Dated this 24 day of June, 2025



ATTEST:


Amy Reeves, Clerk of the Board

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Candace Payne, Chair

3436498 B: M64 P: 3163 COUNTY
06/24/2025 12:21 PM 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

June 12, 2025

Lewis & Clark County Commission
316 N Park Ave.
Helena, MT 59623

Refund Request: R & D Partners
PO Box 850
Saint Paris OH 43072-0850
Tax Code # 46006

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back four (4) years for 2021 through 2024 on the above property. An erroneously error occurred by Department of Revenue in assessing this parcel. Taxpayer was being assessed as a buildable acreage (2207) and should have been assessed unbuildable acreage (1701). Correction is made in 2025 going forward.

2021 Refund:	\$ 7,679.81
2022 Refund:	\$ 0.00
2023 Refund:	\$ 10,039.41
2024 Refund:	<u>\$ 9,676.22</u>

Total Refund Request \$ 27,395.44

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

2021 Original Billing			2021 Correct Values/DOR			2021 Adjustments/Refund			REFUND AMOUNT
Class Code	Market Value	Taxable Value	Class Code	Market Value	Taxable Value	Class Code	Market Value	Taxable Value	
2207	497,810	9409	1701	275	42	1701	497,535	9367	
	-	0	0	-	0	0	-	0	
Totals	497,810	9409	Totals	275	42	Totals	497,535	9367	
	mills/1000			mills/1000			mills/1000		
General Tax	9409 0.81390	7657.99	General Tax	42 0.81390	34.18	General Tax	9367 0.81390	7623.80	
open-space - 2518	9409 0.00415	39.05	open-space - 2518	42 0.00415	0.17	open-space - 2518	9367 0.00415	38.87	
soil & water - 8013	9409 0.00167	15.71	soil & water - 8013	42 0.00167	0.07	soil & water - 8013	9367 0.00167	15.64	
soil Consvr - 8020	9409 0.00016	1.51	soil Consvr - 8020	42 0.00016	0.01	soil Consvr - 8020	9367 0.00016	1.50	
	9409 0.00000	0.00		42 0.00000	0.00		9367 0.00000	0.00	
	9409 0.00000	0.00		42 0.00000	0.00		9367 0.00000	0.00	
	9409 0.00000	0.00		42 0.00000	0.00		0 0.00000	0.00	
Totals		7714.26	Totals		34.43	2021 Total Refund		7679.81	7,679.81
2022 Original Billing			2022 Correct Values/DOR			2022 Adjustments/Refund			
Class Code	Market Value	Taxable Value	Class Code	Market Value	Taxable Value	Class Code	Market Value	Taxable Value	
2207	497,810	0	1701	275	0	1701	497,535	0	<Exempt
	-	0		-	0	0	-	0	
Totals	497,810	0	Totals	275	0	Totals	497,535	0	
	mills/1000			mills/1000			mills/1000		
General Tax	0 0.81012	0.00	General Tax	0 0.81012	0.00	General Tax	0 0.81012	0.00	
open-space - 2518	0 0.00590	0.00	open-space - 2518	0 0.00590	0.00	open-space - 2518	0 0.00590	0.00	
soil & water - 8013	0 0.00169	0.00	soil & water - 8013	0 0.00169	0.00	soil & water - 8013	0 0.00169	0.00	
soil Consvr - 8020	0 0.00016	0.00	soil Consvr - 8020	0 0.00016	0.00	soil Consvr - 8020	0 0.00016	0.00	
	0 0.00000	0.00		0 0.00000	0.00		0 0.00000	0.00	
	0 0.00000	0.00		0 0.00000	0.00		0 0.00000	0.00	
	0 0.00000	0.00		0 0.00000	0.00		0 0.00000	0.00	
Totals		0.00	Totals		0.00	2022 Total Refund		0.00	0.00

R ad D Partners LLC
Assmt# 46006

Levy District

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2023 Original Billing		
Class Code	Market Value	Taxable Value
2207	801,513	15149
	-	0
Totals	801,513	15149
	mills/1000	
15149	0.65844	9974.71
15149	0.00467	70.75
15149	0.00128	19.39
15149	0.00012	1.82
15149	0.00000	0.00
15149	0.00000	0.00
15149	0.00000	0.00
Totals		10066.67

General Tax
open-space - 2518
soil & water - 8013
soil Consvr - 8020

2023 Correct Values/DOR		
Class Code	Market Value	Taxable Value
1701	274	41
	-	0
Totals	274	41
	mills/1000	
41	0.65844	27.00
41	0.00467	0.19
41	0.00128	0.05
41	0.00012	0.00
41	0.00000	0.00
41	0.00000	0.00
41	0.00000	0.00
Totals		27.24

Totals
0
0
0
0
0
0

2023 Adjustments/Refund		
Class Code	Market Value	Taxable Value
1701	801,239	15108
0	-	0
Totals	801,239	15108
	mills/1000	
15108	0.65844	9947.71
15108	0.00467	70.55
15108	0.00128	19.34
15108	0.00012	1.81
15108	0.00000	0.00
15108	0.00000	0.00
15108	0.00000	0.00
Totals		10039.41

Totals
0
0
0
0
0
0

2023 Total Refund **10039.41**

10,039.41

2024 Original Billing		
Class Code	Market Value	Taxable Value
2207	801,513	15149
	-	0
Totals	801,513	15149
	mills/1000	
15149	0.63440	9610.53
15149	0.00464	70.29
15149	0.00133	20.15
15149	0.00010	1.51
15149	0.00000	0.00
15149	0.00000	0.00
15149	0.00000	0.00
Totals		9702.48

General Tax
open-space - 2518
soil & water - 8013
soil Consvr - 8020

2024 Correct Values/DOR		
Class Code	Market Value	Taxable Value
1701	274	41
	-	0
Totals	274	41
	mills/1000	
41	0.63440	26.01
41	0.00464	0.19
41	0.00133	0.05
41	0.00010	0.00
41	0.00000	0.00
41	0.00000	0.00
41	0.00000	0.00
Totals		26.25

Totals
0
0
0
0
0
0

2024 Adjustments/Refund		
Class Code	Market Value	Taxable Value
1701	801,239	15108
0	-	0
Totals	801,239	15108
	mills/1000	
15108	0.63440	9584.52
15108	0.00464	70.10
15108	0.00133	20.09
15108	0.00010	1.51
15108	0.00000	0.00
15108	0.00000	0.00
15108	0.00000	0.00
Totals		9676.22

Totals
0
0
0
0
0
0

2023 Total Refund **9676.22**

9,676.22

Total Refund Due

\$27,395.44

Respectfully Submitted
Karie Frydenlund
Lewis & Clark County
Property Tax Supervisor
6/12/2025