

RESOLUTION 2014 - 63

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

WHEREAS, Michael Alberts & Justine Huschka were erroneously assessed for real property under Geo Code No. 1995-07-4-07-12-0000 and

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

WHEREAS, the error occurred in tax year 2013; and

WHEREAS, a hearing was held on June 19, 2014;


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

1. Michael Alberts & Justine Huschka have paid the assessment in error.
2. Michael Alberts & Justine Huschka 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 \$170.87 to Michael Alberts & Justine Huschka.

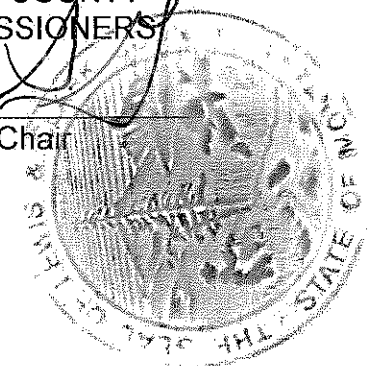
Dated this 19th day of June, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair

ATTEST:


Paulette DeHart, Clerk of the Board



3259300 B: M48 P: 6380 COUNTY
06/19/2014 10:55 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.

Cheryl Green, Supervisor
Delinquent Tax Collector
1-406-447-8362



City-County Building
316 North Park Ave. Rm 113
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

June 4, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Michael Alberts & Justine Huschka
1027 Polaris rd
Helena Mt 59602

Geo-Code: 1995-07-4-07-12-00000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property. Please find documentation regarding the request. The taxpayer paid in full tax bill for 2013, but then Department of Revenue discovered that the property was not valued correctly and market values changed.

A refund is in order: Tax Year: 2013

\$ 163.79	General Tax
.85	(2121) Forestvale Cemetery
.51	(2518) Open-Space Lands
5.17	(3002) West Valley Fire
<u>.55</u>	(8013) Soil & Water

Total Refund Due \$ 170.87

Thanking you in advance, I am,

A handwritten signature in cursive script that reads "Cheryl Green".

2012

BEFORE ~~After~~ Before

05-1995-07-4-07-12-0000 Real Property
R717687

Class	Totals	2101	3301
1 Class			
2 Reappraisal Land Value	51,548	51,548	0
3 Reappraisal Building Value	195,052	0	195,052
4 Total Reappraisal Value	246,600	51,548	195,052
5 Value Before Reappraisal	175,672	24,128	151,544
6 Phase In Value	234,755	46,969	187,786
7 Exempt Value (Home/Constead)	106,814	21,371	85,443
8 Taxable Market Value	127,941	25,598	102,343
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.54	3.64
11 Taxable Value	3,250	650	2,600
12 Acres	0.522	0.522	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000
16 Total Mills	N/A	643.130	543.130
17 Tax Amount (Ad Valorem)	2,090.17	418.03	1,672.14
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$195,052	\$0	\$195,052
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/16/2013, 07:36:PM	10/16/2013, 07:36:PM
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

Hilberts Michael

AFTER ~~Before~~ After

05-1995-07-4-07-12-0000 Real Property
R717687

Class	Totals	2101	3301
1 Class			
2 Reappraisal Land Value	51,548	51,548	0
3 Reappraisal Building Value	175,252	0	175,252
4 Total Reappraisal Value	226,800	51,548	175,252
5 Value Before Reappraisal	160,289	24,128	136,161
6 Phase In Value	215,893	46,969	168,724
7 Exempt Value (Home/Constead)	98,140	21,371	76,769
8 Taxable Market Value	117,553	25,598	91,955
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.54	2.54
11 Taxable Value	2,986	650	2,336
12 Acres	0.522	0.522	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000
16 Total Mills	N/A	643.130	843.130
17 Tax Amount (Ad Valorem)	1,920.36	418.03	1,502.33
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$175,252	\$0	\$175,252
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	05/09/2014, 08:14:AM	05/09/2014, 08:14:AM
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

1413-01-14-07-12-0000
(2013) Revised tax bill
TO Cheryl Green 10/31/14

AB26 Filed

Date: 06/04/2014
 Time: 12:30:20

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 199507407120000

PAYMENT HISTORY (Continued) (SELECTED TAX YEAR: 2013)

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
Dist	Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	07	Tax District 10	1,008.12	0.00	0.00	0.00
2121	10	07	FORESTVALE CEM	5.20	0.00	0.00	0.00
2518	10	07	OPEN-SPACE LANDS	3.09	0.00	0.00	0.00
3002	10	07	WEST VALLEY FIRE	31.77	0.00	0.00	0.00
8003	10	07	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
8012	10	07	WATER QLTY OUTSIDE CITY	4.23	0.00	0.00	0.00
8013	10	07	SOIL & WATER	6.15 6.70	0.00	0.00	0.00
TOTALS:				1,107.11	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	9007689455	Wells Fargo Home Mortgage	2,516,707.43
Ck Refnd		REFUNDS FOR OVERPAYMENTS	-18,330.71
TOTAL:			2,498,376.72

pd
2016.24

Refund

163.79

.85

FC

.51

OS

5.17

WV

.55

SW

170.87

Date: 06/04/2014
Time: 13:19:58

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 199507407120000

LEGAL DESCRIPTION (Continued)

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.51	25,598	650
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	102,343	2,600
						127,941	3,250

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	3,250.00	10.40
8013	SOIL & WATER	All	Mill	2.06000	3,250.00	6.70
3002	WEST VALLEY FIRE	All	Mill	19.55000	3,250.00	63.54
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2518	OPEN-SPACE LANDS	All	Mill	1.90000	3,250.00	6.18
						191.28

BILLING HISTORY (SELECTED TAX YEAR: 2013)

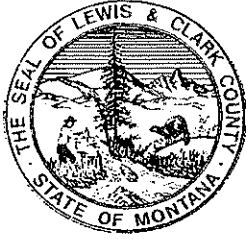
Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	30348	0000	10	07	Tax District 10	1,008.12	PD	11/22/2013	1,008.12	PD	05/27/2014
2013	30348	2121	10	07	FORESTVALE CEM	5.20	PD	11/22/2013	5.20	PD	05/27/2014
2013	30348	2518	10	07	OPEN-SPACE LANDS	3.09	PD	11/22/2013	3.09	PD	05/27/2014
2013	30348	3002	10	07	WEST VALLEY FIRE	31.77	PD	11/22/2013	31.77	PD	05/27/2014
2013	30348	8003	10	07	SCRATCH GRAVEL	48.00	PD	11/22/2013	48.00	PD	05/27/2014
2013	30348	8012	10	07	WATER QLTY OUTSIDE CITY	4.23	PD	11/22/2013	4.23	PD	05/27/2014
2013	30348	8013	10	07	SOIL & WATER	6.70	PD	11/22/2013	0.00	PD	05/27/2014
TOTAL:						1,107.11			1,100.41		

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 30348 RECPT#: 1454531 DATE: 05/27/2014 DESC: ELECTRONIC PAYMENT TYPE(1) P2

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	07	Tax District 10	1,008.12	0.00	0.00	0.00
2121	10	07	FORESTVALE CEM	5.20	0.00	0.00	0.00
2518	10	07	OPEN-SPACE LANDS	3.09	0.00	0.00	0.00
3002	10	07	WEST VALLEY FIRE	31.77	0.00	0.00	0.00
8003	10	07	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
8012	10	07	WATER QLTY OUTSIDE CITY	4.23	0.00	0.00	0.00
8013	10	07	SOIL & WATER	0.00	0.00	0.00	0.00
TOTALS:				1,100.41	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount



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

Re: Tax Refund
 Geo Code: 1995-07-4-07-12-0000

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:

Michael B. Alberts & Justine Huschka
1027 Pelais Rd
Helena, MT 59602

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

Northstar Pub: Bk 8 Lot 29

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

Year(s) 2013
 Amount \$ 170.87

Reason for the refund request:

per AB-26 Department of Revenue

Were taxes paid under protest: Yes No
 If not, what is the reason they were not paid under protest?

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

[Signature]
 Signature of Taxpayer

6/16/14
 Date