

RESOLUTION 2014 - 120

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

WHEREAS, John R & Karen M Starcevich were erroneously assessed for real property under Geo Code No. 1891-18-2-01-20-PS02 / PIN # 19577; 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 November 6, 2014;

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

1. John R & Karen M Starcevich have paid the assessment in error.
2. John R & Karen M Starcevich 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 \$283.58 to John R & Karen M Starcevich, 1410 Sampson Street, Butte, MT 59701.

Dated this 6 day of November, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair

ATTEST:


Paulette DeHart, Clerk of the Board

3265464 B: M49 P: 1838 COUNTY
11/06/2014 10:51 AM Pages: 1 of 7 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

October 21, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Starcevich, John R & Karen M
1410 Sampson St
Butte, Mt 59701

Pin #: 19577

Geo-Code: 1891-18-2-01-20-PS02

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.

A refund is in order: Tax Year: 2013

\$	281.71	General Tax
	.94	(2518) Open-Space Lands
	.93	(8013) Soil & Water

Total Refund Due \$283.58

Thank You,

Cheryl Green
Supervisor/Delinquent Tax Collector



RECEIVED

SEP 03 2014

BOARD OF COUNTY COMMISSIONERS

Department of Revenue

Andy Hunthausen

Michael A. Murray

Susan Good Geise

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

Montana Department of Revenue
C/O Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

September 2, 2014

5,001 ACRES (2013)
5,057 ACRES (2014)

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 past year of values for the following taxpayer in Lewis and Clark County. (2013)

John Starcevich

Geo-code: 1891-18-2-01-20-PS02

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 five 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,

Michael A. Murray - Chair Susan Good Geise - Commissioner Andy Hunthausen - Commissioner

Tax Year: 2013 Tax Code : 19577

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	7954 8,159	207199
1	2101 2201 1701	4	RV	TRACT LAND	0.00	50850 69,938 226 78,097 58935	1776 1292 40 1531

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8003	SCRATCH GRAVEL		All Rate	96.00	1.00	96.00
3020	TRI-LAKES FSA		All Pct	100.000	135.00	135.00
8013	SOIL & WATER		All Mill	2.06000	1,983.00	4.08
8008	FOREST FIRE		All Pct	100.000	42.50	42.50
2518	OPEN-SPACE LANDS		All Mill	1.90000	1,983.00	3.77
						281.35

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2013	5138	0000	90	09	Tax District 90	954.21	617.96	PD	12/11/2013	617.96	PD	04/10/2014
2013	5138	2518	90	09	OPEN-SPACE LANDS	2.83	1.89	PD	12/11/2013	1.88	PD	04/10/2014
2013	5138	3020	90	09	TRI-LAKES FSA		67.50	PD	12/11/2013	67.50	PD	04/10/2014
2013	5138	8003	90	09	SCRATCH GRAVEL		48.00	PD	12/11/2013	48.00	PD	04/10/2014
2013	5138	8008	90	09	FOREST FIRE		42.50	PD	12/11/2013	0.00		
2013	5138	8013	90	09	SOIL & WATER	3.15	4.08	PD	12/11/2013	0.00		
TOTAL:							781.93			735.34		
2013	27487	0000	90	09	Tax District 90		4,803.15	REV	11/20/2013	4,803.15	REV	11/20/2013
2013	27487	2518	90	09	OPEN-SPACE LANDS		0.20	REV	11/20/2013	0.19	REV	11/20/2013
2013	27487	3020	90	09	TRI-LAKES FSA		67.50	REV	11/20/2013	67.50	REV	11/20/2013
2013	27487	8003	90	09	SCRATCH GRAVEL		48.00	REV	11/20/2013	48.00	REV	11/20/2013
2013	27487	8008	90	09	FOREST FIRE		42.50	REV	11/20/2013	0.00	REV	11/20/2013
2013	27487	8013	90	09	SOIL & WATER		31.75	REV	11/20/2013	0.00	REV	11/20/2013
TOTAL:							4,993.10			4,918.84		

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013	STMT#: 5138	RECPT#: 1441016	DATE: 04/10/2014	DESC: 2nd Half Tax Payment	Tax Paid	Penalty	Interest	Protest
	Spec Dist	Levy Dist	Sub	Description				
	0000	90	09	Tax District 90	617.96	0.00	0.00	0.00
	2518	90	09	OPEN-SPACE LANDS	1.88	0.00	0.00	0.00
	3020	90	09	TRI-LAKES FSA	67.50	0.00	0.00	0.00
	8003	90	09	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
TOTALS:					735.34	0.00	0.00	0.00

Payment

Payment



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

October 16, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Starcevich John R & Karen M
1410 Sampson St.
Butte Mt 59701-3408
GEO Code# 05-1891-18-2-01-20-PS02
Assessment Code# 19577

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2201	69938	1776
	3301	8159	207
To	1701	226	40
	2201	50850	1292
	3301	7854	199

Karie Frydenlund
Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

August 28, 2014
Lewis and Clark County Commissioner's
Cheryl Green
316 N. Park
Room 113
Helena, MT 59623

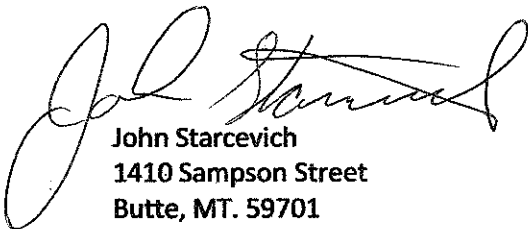
Respectively, Lewis and Clark Commissioner's, I request a refund for the tax year 2013.

The Lewis and Clark Department of Revenue have made an error in classifying my property for the 2013 tax year. My property was reclassified in 2012 as tract. I paid taxes for the reclassification in 2013. (tract)

The Lewis and Clark Department of Revenue have corrected the error in classification for the tax year 2014. My property has been classified as non-qualified agricultural for 36 year prior to the Department of Revenue changed in classification in 2012.

Thank your for your time and consideration.

Sincerely,



John Starceвич
1410 Sampson Street
Butte, MT. 59701



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

Re: Tax Refund
 Geo Code: 1891-18-2-01-20-PS02

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:

John & Karen Starovich
1410 Sampson St.
Butte, MT. 59701

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

3575 Wood Ridge Trail
Helena, MT. 59602

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

Year(s) 2013
 Amount \$283.58

Reason for the refund request:

Over Payment - Property not valued properly

Were taxes paid under protest: Yes No

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

Didn't realize property was valued properly, till August of 2014

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

[Signature]
 Signature of Taxpayer

10/25/14
 Date