

RESOLUTION 2013 – 110

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

WHEREAS Roy & Loretta George were erroneously assessed for property under Geo code 1890-08-4-01-05-0000 and

WHEREAS, Roy & Loretta George have qualified for the Extended Property Tax Assistance program; and

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

WHEREAS, the error occurred for tax year 2010; and

WHEREAS, a hearing was held on December 5, 2013;

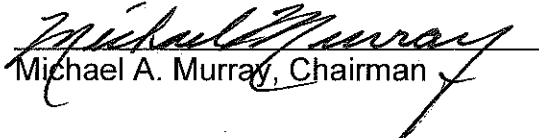
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Roy & Loretta George have paid the assessed tax.
2. Roy & Loretta George have proven a refund is due to them.
3. The claims for refund were 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 an amount of \$8.97 to Roy & Loretta George, 6531 George Gulch LP, Helena, MT 59602.

Dated this 5th day of December, 2013.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael A. Murray, Chairman


ATTEST

Paulette DeHart, Clerk of the Board

3252027 B: M47 P: 9829 COUNTY
12/05/2013 09:36 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.



Dan Bucks
Director

Montana Department of Revenue
Property Assessment Division



Brian Schweitzer
Governor

February 10, 2011

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

Subject: EPTAP Refund for 2010 assessment 1890-08-4-01-05-00000
George Roy J & Loretta
6531 George Gulch LP
Helena, MT 59602

Dear Board of County Commissioners,

The taxpayer has requested a refund for the above mentioned property, under 15-16-603 after qualifying for the 2010 Extended Property Tax Assistance Program. Customer has paid taxes in full and thus the refund request.

General Taxes Refund	\$	8.91
8013 Soil & Water Refund	\$	0.03
2518 Open Space Refund	+ \$	<u>0.03</u>
	\$	8.97

Total refund request amount for tax year 2010 \$ **8.97**

Thank you very much

M. Chapman
Monika Chapman
Property Valuation Specialist
Lewis & Clark County Assessment Office

517077	205	0000013661	R0516712	05-1890-02-4-01-10-0000 ✓	EPTAP
517077	205	0000013661	R0516712	05-1890-02-4-01-10-0000	EPTAP
517077	205	0000013661	R0516712	05-1890-02-4-01-10-0000	EPTAP
527855	205	0000026328	R0527563	05-1890-08-4-01-05-0000 ✓	EPTAP
527855	205	0000026328	R0527563	05-1890-08-4-01-05-0000	EPTAP
527855	205	0000026328	R0527563	05-1890-08-4-01-05-0000	EPTAP
535105	205	0000037130	R0534626	05-1890-11-1-01-09-0000 ✓	EPTAP
535105	205	0000037130	R0534626	05-1890-11-1-01-09-0000	EPTAP
535105	205	0000037130	R0534626	05-1890-11-1-01-09-0000	EPTAP
535119	205	0000037143	R0534639	05-1890-11-1-01-35-0000 ✓	EPTAP
535119	205	0000037143	R0534639	05-1890-11-1-01-35-0000	EPTAP
535119	205	0000037143	R0534639	05-1890-11-1-01-35-0000	EPTAP
535133	205	0000037155	R0534651	05-1890-11-1-01-59-0000 ✓	EPTAP
535133	205	0000037155	R0534651	05-1890-11-1-01-59-0000	EPTAP
535133	205	0000037155	R0534651	05-1890-11-1-01-59-0000	EPTAP
535143	205	0000037164	R0534660	05-1890-11-1-01-77-0000 ✓	EPTAP
535143	205	0000037164	R0534660	05-1890-11-1-01-77-0000	EPTAP
535143	205	0000037164	R0534660	05-1890-11-1-01-77-0000	EPTAP

528
1159
1106
1483

38
21583
178017
refund

LEWIS AND CLARK COUNTY
 316 N. Park Ave
 Helena, MT 59623
 (406) 447-8329

GEORGE ROY J & LORETTA
 6531 GEORGE GULCH LP
 HELENA MT 59602

System Date: 02/07/2011
 Assessment Year: 2010
 Tax Code : 189008401050000

PAYOFF INFORMATION

Payoff Date: 02/07/2011

TAX YEAR	STAT#	PMT	1st HALF 1st STATUS	2nd HALF 2nd STATUS	PI	TOTAL DUE
2008	40616		748.62 Delinquent	705.19	320.90	1,774.71
						1,774.71

M/T
~~78017 2187~~

BILLING HISTORY

Tax Year	Misc Statement #	Levy Code	Dist Sub Description	1st Half Billed	1st Stat	Status Date	2nd Half Billed	2nd Stat	Status Date
2010	30337 0000	90 09	Tax District 90	700.51	PD	01/31/2011	700.51	PD	01/31/2011
2010	30337 2462	90 09	PAY AS YOU THROW	5.84	PD	01/31/2011	5.83	PD	01/31/2011
2010	30337 2518	90 09	OPEN-SPACE LANDS	2.26	PD	01/31/2011	2.25	PD	01/31/2011
2010	30337 3020	90 09	TRI-LAKES FSA	76.00	PD	01/31/2011	76.00	PD	01/31/2011
2010	30337 8003	90 09	SCRATCH GRAVEL	40.00	PD	01/31/2011	40.00	PD	01/31/2011
2010	30337 8008	90 09	FOREST FIRE	43.41	PD	01/31/2011	.00	PD	01/31/2011
2010	30337 8013	90 09	SOIL & WATER	4.34	PD	01/31/2011	.00	PD	01/31/2011
TOTAL:				872.36			824.59		

<i>Paid</i>	<i>1,401.02</i>	<i>2510</i> <i>4.51</i>	<i>8013</i> <i>4.34</i>
<i>Revised</i>	<i>1,392.11</i>	<i>4.48</i>	<i>4.31</i>
<i>Refund</i>	<i>8.91</i>	<i>.03</i>	<i>0.03</i>

ORION

Forms Apply Save Edit

Appraisal Home

Property

- Add a Property
- Find a Property
- Property History

Party

- Add a Party
- Find a Party
- Related Party Groups

Reporting

Activities

- Task Manager
- Sorts & Combos

Administration

- View Job Queue
- View Job History
- View Job Schedules

Processes

- Assessment Notices

05-1890-08-4-01-05-0000 Real Property

Assessments

R0527563

Legal: S08, T10 N, R01 W, S86037F, PARCEL B-1, IN SESE TRACT B-1 PER COS 585037F

Owner: GEORGE ROY J & LORETTA(00519932)

Site: 6531 GEORGE GULCH LOOP, HELENA, MT 59602

Tax Year: 2010

As Of: < 01/05/2011 >

Assessed Values

Assessment Values Selection Detail

Assessment Values Totals Page

Current Total

Subsequent Yr

Previous Summary

1 Class	Totals	2101	3301	7279
2 Reappraisal Land Value	108,193	92,670	0	15,523
3 Reappraisal Building Value	79,707	0	0	79,707
4 Total Reappraisal Value	187,900	92,670	0	95,230
5 Value Before Reappraisal	99,500	35,424	0	64,076
6 Phase In Value	128,955	54,498	0	74,457
7 Exempt Value (Home/Comstead)	50,938	21,527	0	29,411
8 Taxable Market Value	78,017	32,971	0	45,046
9 Tax Class	N/A	4	4	4
10 Taxable Percent	N/A	2.82	2.82	2.79
11 Taxable Value	2,187	930	0	1,257
12 Acres	6.970	6.970	0.000	
13 TIF Base Value	0	0	0	0
14 TIF Incremental Value	0	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000	
16 Total Mills	N/A	636.540	636.540	636.540
17 Tax Amount (Ad Valorem)	1,392.11	591.98	0.00	800.13
18 HOMESTEAD CAP INFORMATION	N/A			
19 Res Value Under Cap Incl OBY	\$79,707		\$79,707	
20 Residential Value Over Cap	\$0			
21 Condo Value Under Cap Incl OBY	\$0			
22 Date Last Calculated	N/A	01/08/2011,02:59:PM	01/08/2011,02:59:PM	01/08/2011,02:59:PM
23 Prior Cycle Market Value	99,500	41,358	58,142	
24 AG Forest Taxable Value Adj	0			

Comment

Tools

Messages to IT



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

Re: Tax Refund
Geo Code: 1890-08-4-d-05-0000

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:

Roy & Loretta George
0531 George Gulch Loop
Helena, MT 59102

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

Parcel B-1 in SESE Sec 8 T10N Rge 1W

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

Year(s) 2010
Amount 8.97

Reason for the refund request:

Extended Property Tax assistance program

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,

Loretta George
Signature of Taxpayer

Date