

RESOLUTION 2013-111

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

WHEREAS, John K. Mueller was erroneously assessed for real property under Geo Code No. 1890-13-1-02-13-0000; and

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

WHEREAS, the error occurred in tax year 2011, 2012 and 2013; and

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

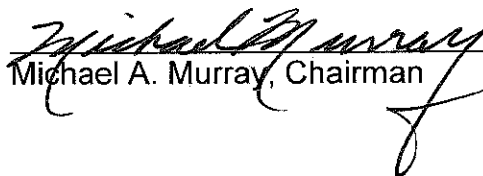
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. John K. Mueller has paid the assessment in error.
2. John K. Mueller has proven a refund is due to him.
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 \$790.47 to John K. Mueller, PO Box 756, Helena, MT 59604.

Dated this 5th day of December, 2013.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael A. Murray, Chairman



3252028 B: M47 P: 9830 COUNTY
12/05/2013 09:36 AM Pages: 1 of 12 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

December 2, 2013

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Mueller, John K
PO Box 756
Helena, MT 59604
Geo-Code: 1890-13-1-02-13-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2011 thru 2013 on the above property. Upon filing the AB-26 the appraiser had his garage at 100% complete and it is only 53% complete. Department of Revenue will change value for 2014 only.

Tax Year 2011	Taxes	\$46.66
	2518 Open Space	\$.16
	8013 Soil & Water	\$.15

2011 Refund: \$46.97

Tax Year 2012	Taxes	\$351.08
	2518 Open Space	\$.96
	3020 Tri-Lakes FSA	\$ 17.00
	8013 Soil & Water	\$ 1.19


2012 Refund: \$370.23

Tax Year 2013	Taxes	\$354.02
	2518 Open Space	\$ 1.08
	3020 Tri-Lakes FSA	\$ 17.00
	8013 Soil & Water	\$ 1.17

2013 Refund: \$373.27

Total Refund Due \$790.47

Thanking you in advance, I am


Cheryl Green
Supervisor/Delinquent Tax Collector



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

Re: Tax Refund
Geo Code: 1890-13-1-02-13-0000

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:

John Mueller
Box 756
Helena, MT 59604

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

TN 58 Sec 13 T10N 10N Rge 1W

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

Year(s) 2011-2013
Amount \$790.47

Reason for the refund request:

value increased for garage

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,

x [Signature]
Signature of Taxpayer

12/2/13
Date

Date: 12/02/2013
 Time: 08:04:59

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 189013102130000

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2011	25989	0000	90	09	Tax District 90	783.61	PD	11/29/2011	783.61	PD	06/04/2012
2011	25989	2518	90	09	OPEN-SPACE LANDS	2.56	PD	11/29/2011	2.56	PD	06/04/2012
2011	25989	3020	90	09	TRI-LAKES FSA	67.50	PD	11/29/2011	67.50	PD	06/04/2012
2011	25989	8003	90	09	SCRATCH GRAVEL	45.00	PD	11/29/2011	45.00	PD	06/04/2012
2011	25989	8008	90	09	FOREST FIRE	42.10	PD	11/29/2011	0.00		
2011	25989	8013	90	09	SOIL & WATER	5.00	PD	11/29/2011	0.00		
TOTAL:						945.77			898.67		

*Taxable 94 diff.
 Imp. only*

*Taxes \$46.66
 2518 Open Space .16
 8013 SAW .15*

\$ 46.97

mill levy 630.42

Date: 12/02/2013
 Time: 08:04:16

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 189013102130000

PAYOFF INFORMATION (AS OF: 12/02/2013)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2013	27033	1st	1,158.57	DLQ			23.80	1,182.37
2013	27033	2nd			1,109.56	CURRENT	0.00	1,109.56
								2,291.93

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2012	28723	0000	90	09	Tax District 90	928.67	PD	12/06/2012	928.67	PD	06/04/2013
2012	28723	2518	90	09	OPEN-SPACE LANDS	2.54	PD	12/06/2012	2.54	PD	06/04/2013
2012	28723	3020	90	09	TRI-LAKES FSA	76.00	PD	12/06/2012	76.00	PD	06/04/2013
2012	28723	8003	90	09	SCRATCH GRAVEL	48.00	PD	12/06/2012	48.00	PD	06/04/2013
2012	28723	8008	90	09	FOREST FIRE	41.71	PD	12/06/2012	0.00		
2012	28723	8013	90	09	SOIL & WATER	6.25	PD	12/06/2012	0.00		
TOTAL:						1,103.17			1,055.21		

Imp only
Taxable diff
 582

taxes 351.08
2518 Open Space .96
3020 Tri-Lakes 17.00
8013 S+W 41.19

370.23 refund

Date: 12/02/2013
Time: 08:02:38

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 189013102130000

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	27033	0000	90	09	Tax District 90	982.57	DUE	11/30/2013	982.57	DUE	05/31/2014
2013	27033	2518	90	09	OPEN-SPACE LANDS	3.00	DUE	11/30/2013	2.99	DUE	05/31/2014
2013	27033	3020	90	09	TRI-LAKES FSA	76.00	DUE	11/30/2013	76.00	DUE	05/31/2014
2013	27033	8003	90	09	SCRATCH GRAVEL	48.00	DUE	11/30/2013	48.00	DUE	05/31/2014
2013	27033	8008	90	09	FOREST FIRE	42.50	DUE	11/30/2013	0.00		
2013	27033	8013	90	09	SOIL & WATER	6.50	DUE	11/30/2013	0.00		
TOTAL:						1,158.57			1,109.56		

*Imp only
Taxable 568 diff.*

*Taxes \$354.02
2518 Open Space \$1.08
3020 Tri-Lakes \$17.00
8013 S&W \$1.19

373.29*



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

November 26, 2013

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Mueller John K
 PO Box 756
 Helena Mt 59604-7568
 GEO Code# 051890-13-1-02-13-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back for years for 2011, 2012 and 2013 on the above property. Revised values as follows:

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2101	61,360	1,669
	3301	30,054	817
To	2101	61,360	1,669
	3301	27,309	743

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2101	67,213	1,768
	3301	49,829	1,311
To	2101	67,213	1,768
	3301	27,736	729

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	73,366	1,863
	3301	50,775	1,290
To	2101	73,366	1,863
	3301	28,414	722

Mueller John K
November 26, 2013
Page 2

Karie Frydenlund
Department of Revenue
PVS III
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

John K. Mueller, Architect

November 5, 2013

Lewis & Clark County Commissioners
316 North Park Avenue
Helena, MT 59623

Re: Property ID: 05-1890-13-1-02-13-0000
3422 Rapala Drive, Helena, MT

Dear Commissioners:

I am writing you to request a return of taxes paid, on the above property, for 2012 and to be paid for 2013. I found an error on my property tax card and the appraisal office agreed. They have re-set my property value for 2014 and advised me that I could request a tax credit direct from you.

I am in the process of building a garage at this property. The county appraisal office picked up my electrical permit in 2010 and valued the property 53% complete for 2011 based on a site visit on 4/11/2011. They revised my tax card on 4/16/12 after a site visit on 3/23/12. That revision was to 100% complete on the garage for 2012 taxes. Please see attached card with run date 9/20/2013.

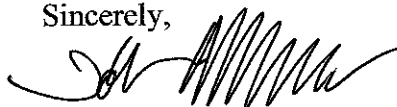
But my garage is still 53% complete per the 2011 appraisal. I caught this error in September of 2013 as I was trying to figure out why my taxes were increasing, substantially. I talked with the appraisal office, filed a form AB26 for review, they came to my property and measured and checked everything, and agreed that 53% complete was a fair assessment. My revised value is now \$42,610 lower than the value used to calculate my tax for 2012 and 2013. Please see attached card with run date 10/30/2013.

Based on the 10/30/2013 appraisal value, my taxes will go down for 2014. Not as low as 2011, because they added value at my main house, but down from what they were assuming my garage at 100% complete. They tell me that they will check my progress each tax year and increase the percentage accordingly. That is only fair.

I am requesting a credit for the taxes paid on \$42,610 in value for 2012 and 2013 since that difference is documented on the State of Montana Property Record for my property.

Your consideration is greatly appreciated.

Sincerely,



John Mueller

Enclosures: tax cards showing 2012/2013 valuation and 2014 tax valuation.

PO Box 7568, Helena, Montana 59604
phone: 406-442-3477 cell # 431-5366

STATE OF MONTANA PROPERTY RECORD CARD

Location / DBA:

Assessment Code: 0000037111

OWNER NAME AND MAILING ADDRESS

MUELLER JOHN K
PO BOX 7568
HELENA, MT 59604-7568

INSPECTION HISTORY

Date: 03/23/2012
04/11/2011
02/21/2003
Time: 11:38
Rsn Code: 2 - External Inspection
2 - External Inspection
2 - External Inspection
Reason: New Construction Review
2015 Reappraisal Field
ConvUser ID: Warsinski, Wanda
Hatfield, Sandra
Otto, ChrsContact Code: Contact Name

PROPERTY SITUS ADDRESS

3422 RAPALA DR
HELENA, MT 59602

LEGAL DESCRIPTION

S13, T10 N, R01 W, C.O.S. 3006402, TR 58

GENERAL PROPERTY INFORMATION

Nbhd: 441.4
Living Units: 2
Zoning: RR - Residential Rural
Property Type: 05-249209-0909
Lev Dist: 100.000
Exemptions:
Ownership %
Linked Property:
Link Type:
Linked Property:
Link Type:
Condo Ownership:
General: Limited:

PROPERTY FACTORS

Topography: 1 - Level
Utilities: 7 - Well
Access: 3 - Dirt Road
Location: 0 - Rural Land
Frontage: 4 - Residential Street
Parking Type: 1 - Off Street
Parking Quantitv: 2 - Adequate
Parking Proximitv: 3 - On Site

BUILDING PERMITS

Number	Status	Issue Date	Amount	Type	Description
281924	Closed	06/03/2010	100	ELEC	

MARKET LAND INFORMATION

Method	Type	FF	DP	Sq Ft	Acres	Inf Cd	%	Unit Price	Class Code	Value Est.
Soft	1 - Primary Site			21,780					2101	149,246

RECENT APPEAL HISTORY

Year	Level	Case #	Status	Action	Year	Land	Building	Total	Method
2013					2013	\$149,246	\$97,360	\$246,606	COST
2012					2012	\$149,246	\$97,360	\$246,606	COST
2011					2011	\$149,246	\$60,040	\$209,286	

IMPROVEMENT COST SUMMARY

Dwellings	MOB/MH	Commercial	OBY/Flat Values	Total Improvement	Land	Building	Total	Method
97,360	0	0	0	97,360	149,246	97,360	246,606	COST
					246,606	195,600	442,206	
					0	188,855	188,855	Ovr

PARCEL COMMENTS

Conv Note: 3/2012--REVIEWED FOR % COMPLETE. ON 2ND CABIN--NO ONE AROUND--EST 100% COMPLETE FOR 12--WW CR3392 4/16/12
HAT 2002 NEW GEO LAND FROM GOVT PR ORATED FOR TAXES SALE 8/28/02 125/365= 342X8280 =2836 TAXABLE BALANCE EXEMPT CABIN FROM 1-01-58-0002 #14469

2011--ADD NEW SFD (2ND) 53%COMP--CRA345-

CONDO VALUE TO BE ALLOCATED

General: Limited:
Land: Land:
Imps: Imps:

STATE OF MONTANA PROPERTY RECORD CARD

Location / DBA:

INSPECTION HISTORY

Date	Time	Rsn Code	Reason	User ID	Contact Code	Contact Name
10/28/2013			Quality Control Check	Rowell, Rhonda		
10/28/2013			Quality Control Check	Warsinski, Wanda		
10/18/2013		1 - Internal Inspection	AB-26 Review	Warsinski, Wanda	1 - Owner	JOHN
10/03/2013			Quality Control Check	Rosebluff, Dee Ann		
03/23/2012		2 - External Inspection	New Construction Review	Warsinski, Wanda		
04/11/2011		2 - External Inspection	2015 Reappraisal Field	Hatfield, Sandra		

BUILDING PERMITS

Number	Status	Issue Date	Amount	Type	Description
261924	Closed	06/03/2010	100	ELEC	

MARKET LAND INFORMATION

Method	Type	FF	DP	Sq Ft	Acres	Infl Cds	%	Unit Price	Class Code	Value Est.
Sqft	1 - Primary Site			21,780					2101	149,246

RECENT APPEAL HISTORY

Year	Level	Case #	Status	Action
2014	AB26	AB26-70004	Closed	Value Adjusted

ASSESSMENT VALUE HISTORY

Year	Land	Building	Total	Method
2013	\$149,246	\$97,360	203,996	COST
2012	\$149,246	\$97,360	246,606	COST
2011	\$149,246	\$60,040	199,286	

IMPROVEMENT COST SUMMARY

Dwellings	Land	Building	Total
MOB/MH	54,750	54,750	109,500
Commercial	0	97,360	97,360
OBV/Fiat Values	0	195,600	195,600
Total Improvement	54,750	188,855	243,605

PARCEL COMMENTS

Handwritten notes:
 2014
 2013
 2012
 2011
 2010

Parcel ID: 05-1890-13-1-02-13-0000

Assessment Code: 0000037111

OWNER NAME AND MAILING ADDRESS

MUELLER JOHN K
 PO BOX 7568
 HELENA, MT 59604-7568

PROPERTY SITUS ADDRESS

3422 RAPALA DR
 HELENA, MT 59602
 LEGAL DESCRIPTION
 S13, T10 N, R01 W, C.O.S. 3006402, TR 58

GENERAL PROPERTY INFORMATION

Nbhd: 441.4
 Living Units: 2
 Zoning: RR - Residential Rural
 Property Type: 05-249209-0909
 Lev Dist: 100.000
 Exemptions:
 Ownership %
 Linked Property:
 Link Type:
 Linked Property:
 Link Type:
 Condo Ownership: Limited:

PROPERTY FACTORS

Topography: 1 - Level
 Utilities: 7 - Well
 Access: 3 - Dirt Road
 Location: 0 - Rural Land
 Frontage: 4 - Residential Street
 Parking Type: 1 - Off Street
 Parking Quantity: 2 - Adequate
 Parking Proximity: 3 - On Site

CONDO VALUE TO BE ALLOCATED

General: Limited:
 Land: Land:
 Imps: Imps: