

RESOLUTION 2013-117

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

WHEREAS, Theresa M. Rush was erroneously assessed for real property under Geo Code No. 1888-32-1-04-17-0000; and

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

WHEREAS, the error occurred in tax year 2009, 2010, 2011, and 2012; and

WHEREAS, a hearing was held on December 17, 2013.

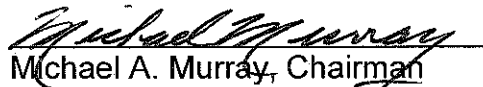
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

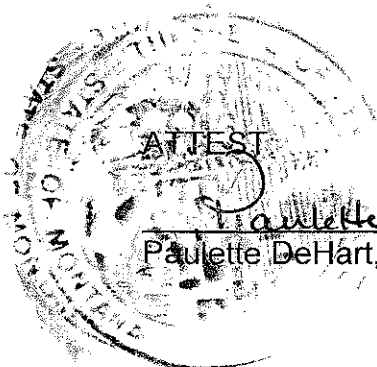
1. Theresa M. Rush has paid the assessment in error.
2. Theresa M. Rush has proven a refund is due to her.
3. The claim for the refund was filed within five years of the collection.


IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$706.69 to Theresa M. Rush, 1905 Winne Avenue, Helena, MT 59601.

Dated this 17th day of December, 2013.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael A. Murray, Chairman




Paulette DeHart, Clerk of the Board

3252452 B: M48 P: 218 COUNTY
12/17/2013 10:50 AM Pages: 1 of 11 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 10, 2013

Lewis & Clark County Commission
316 N Park
Helena MT 59623

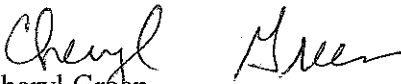
Refund Request: Theresa M Rush
1905 Winne Ave
Helena, MT 59601
Geo-Code: 1888-32-1-04-17-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 thru 2012 on the above property. Upon filing the AB-26 the appraiser discovered taxpayer was being charged for a full basement and only has a crawl space. Department of Revenue revised bill for 2013.

Tax Year 2009	Taxes	\$177.20
2009 Refund: \$177.20		
Tax Year 2010	Taxes	\$180.86
2009Refund: \$180.86		
Tax Year 2011	Taxes	\$175.95
2011 Refund: \$175.95		
Tax Year 2012	Taxes	\$172.68
2012 Refund: \$172.68		
Total Refund Due \$706.69		

Thanking you in advance, I am


Cheryl Green
Supervisor/Delinquent Tax Collector



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

December 6, 2013

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Rush Theresa M
1905 Winne Ave
Helena Mt 59601-4708
GEO Code# 05-1888-32-1-04-17-0000

Dear Board of County Commissioners:

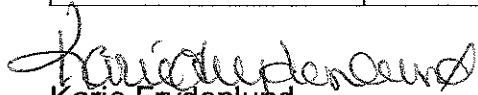
Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back for years for 2009, 2010, 2011 and 2012 on the above property. Adjustments have been made for 2013. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	3501	52096	1526
To	3501	43616	1278

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	3501	55728	1572
To	3501	47044	1327

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	3501	59244	1611
To	3501	50345	1369

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	3501	62427	1642
To	3501	53340	1403



Karie Frydenlund
PVS III
(406)444-797
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

From: "Theresa Rush" <theresamrush@bresnan.net>
To: "Cheryl Green" <cgreen@lccountymt.gov>
Date: 11/27/2013 1:13 PM
Subject: Re: Property Tax ID: 188832104170000

November 26, 2013

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

Re: 1905 Winne Avenue, Helena, MT 59601; Property Tax ID: 188832104170000

*Emailed
to Judy
11/27/13*

Dear County Commissioners:

On October 10, 2013 I wrote Cheryl Green, L & C Supervisor/Delinquent Tax Collector and said: I am in the process of selling my house at 1905 Winne Ave. in Helena. When I signed with my realtor, Connie Humes of Big Sky Brokers, Connie pointed out that I have been paying taxes for a basement that I do not have as 1905 Winne only has a crawl space and no basement.

Cheryl forwarded the message on to Judy Tice, PAD Region 4 Manager of the Department of Revenue. Janis Douma, an appraiser with Revenue subsequently came out to the house and took pictures of the crawl space and the interior and exterior of the house.

Recently the County showed an adjusted tax for 2013 of \$1,847.21 (down from \$2,024.72 = an 8.767% reduction). My mortgage company, Chase, paid the first half of the 2013 taxes on November 26, 2013 in the amount of \$1,012.39. Cheryl has sent a refund to Chase for the overpayment of \$88.76. ($\$1,012.39 - \$923.63 = \88.76).

I purchased the house in November of 2004. I would like to request a tax refund for excess taxes paid 2009 – 2012. Cheryl said she would have Revenue adjust the taxes for 2011 and 2012.

In 2009 I paid \$1,825.98, and in 2010 \$1,918.92. This is a total of \$3,744.90 paid x 8.767% = \$328.32.

Please refund me the overpayment for years 2009 – 2012.

Thank you for your assistance in this matter.

Yours truly,
Theresa Rush
1905 Winne Ave.
Helena, MT 59601
406-449-3653

Date: 12/09/2013
Time: 16:31:04

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2009 Tax Code : 188832104170000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.14	18,052	529
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	52,096	1,526
						70,148	2,055
						61668	1807
							119.70

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
0003	SOLID WASTE	All	Rate	170.57	1.00	170.57
8000	WATER QUALITY INSIDE CITY	All	Rate	6.60	1.00	6.60
2121	FORESTVALE CEM	All	Mill	3.28000	2,055.00	6.74
0008	STORM WATER UTL	All	Pct	100.000	26.28	26.28
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0001	STREET MAINT #1	All	Pct	100.000	111.10	111.10
0060	TREE MAINT	All	Pct	100.000	10.00	10.00
						348.29

PAYMENT HISTORY (SELECTED TAX YEAR: 2009)

YEAR: 2009 STMT#: 20736 RECPT#: 156280 DATE: 05/27/2010 DESC: ELECTRONIC PAYMENT TYPE(1) P2

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	738.84	0.00	0.00	0.00
0001	01	01	STREET MAINT #1	55.55	0.00	0.00	0.00
0003	01	01	SOLID WASTE	85.28	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	13.14	0.00	0.00	0.00
0060	01	01	TREE MAINT	5.00	0.00	0.00	0.00
0070	01	01	OPEN SPACE MAINT	8.50	0.00	0.00	0.00
2121	01	01	FORESTVALE CEM	3.37	0.00	0.00	0.00
8000	01	01	WATER QUALITY INSIDE CITY	3.30	0.00	0.00	0.00
TOTALS:				912.98	0.00	0.00	0.00

Handwritten notes: 1300.49 pd 1477.69 177.20 refund

Payment Type	Doc#	Description	Payment Amount
Wire In		FIRST AMERICAN REAL ESTATE TAX SERVICE	5,285.12
Ck Refnd		FIRST AMERICAN REAL ESTATE TAX SERVICE	6,557.66
OTHER		TAX BILLING CASH PAYMENT	-33,481.91
TOTAL:			3,235,245.55

YEAR: 2009 STMT#: 20736 RECPT#: 125328 DATE: 12/02/2009 DESC: ELECTRONIC PAYMENT TYPE(1) P1

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	738.85	0.00	0.00	0.00
0001	01	01	STREET MAINT #1	55.55	0.00	0.00	0.00
0003	01	01	SOLID WASTE	85.29	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	13.14	0.00	0.00	0.00
0060	01	01	TREE MAINT	5.00	0.00	0.00	0.00
0070	01	01	OPEN SPACE MAINT	8.50	0.00	0.00	0.00
2121	01	01	FORESTVALE CEM	3.37	0.00	0.00	0.00
8000	01	01	WATER QUALITY INSIDE CITY	3.30	0.00	0.00	0.00

Tax Year: 2010 Tax Code : 188832104170000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.14	18,379	518
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	55,728	1,572
						47044	1327
						74107	2090
						65423	1845 * 738.14

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2121	FORESTVALE CEM	All	Mill	3.34000	2,090.00	6.98
2518	OPEN-SPACE LANDS	All	Mill	2.05000	2,090.00	4.28
0001	STREET MAINT #1	All	Pct	100.000	124.12	124.12
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0008	STORM WATER UTL	All	Pct	100.000	27.79	27.79
0060	TREE MAINT	All	Rate	10.00	1.00	10.00
0003	SOLID WASTE	All	Rate	179.10	1.00	179.10
						376.20

PAYMENT HISTORY (SELECTED TAX YEAR: 2010)

YEAR: 2010 STMT#: 25320 RECPT#: 1158504 DATE: 05/25/2011 DESC: ELECTRONIC PAYMENT TYPE(1) P2

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	771.36	0.00	0.00	0.00
0001	01	01	STREET MAINT #1	62.06	0.00	0.00	0.00
0003	01	01	SOLID WASTE	89.55	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	13.89	0.00	0.00	0.00
0060	01	01	TREE MAINT	5.00	0.00	0.00	0.00
0070	01	01	OPEN SPACE MAINT	8.50	0.00	0.00	0.00
2121	01	01	FORESTVALE CEM	3.49	0.00	0.00	0.00
2518	01	01	OPEN-SPACE LANDS	2.14	0.00	0.00	0.00
8000	01	01	WATER QUALITY INSIDE CITY	3.46	0.00	0.00	0.00
TOTALS:				959.45	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	ach 0171	Core Logic	3,287,396.68
Ck Refnd		Core Logic	-9,641.19

TOTAL: 3,277,755.49

YEAR: 2010 STMT#: 25320 RECPT#: 1129687 DATE: 12/13/2010 DESC: ELECTRONIC PAYMENT TYPE(1) P1

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	771.36	0.00	0.00	0.00
0001	01	01	STREET MAINT #1	62.06	0.00	0.00	0.00
0003	01	01	SOLID WASTE	89.55	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	13.90	0.00	0.00	0.00
0060	01	01	TREE MAINT	5.00	0.00	0.00	0.00
0070	01	01	OPEN SPACE MAINT	8.50	0.00	0.00	0.00
2121	01	01	FORESTVALE CEM	3.49	0.00	0.00	0.00
2518	01	01	OPEN-SPACE LANDS	2.14	0.00	0.00	0.00

Date: 12/10/2013
Time: 08:05:17

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 188832104170000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.14	18,736	510
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	59,244	50345
						77,980	1611369
						69081	2121879 X
							126.10

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2121	FORESTVALE CEM	All	Mill	3.35000	2,121.00	7.11
0003	SOLID WASTE	All	Rate	179.10	1.00	179.10
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0001	STREET MAINT #1	All	Pct	100.000	125.98	125.98
0008	STORM WATER UTL	All	Pct	100.000	28.21	28.21
2518	OPEN-SPACE LANDS	All	Mill	2.06000	2,121.00	4.37
						394.70

PAYMENT HISTORY (SELECTED TAX YEAR: 2011)

YEAR: 2011 STMT#: 20681 RECPT#: 1270867 DATE: 06/01/2012 DESC: ELECTRONIC PAYMENT TYPE(1) P2

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	770.14	1540.29	0.00	0.00
0001	01	01	STREET MAINT #1	62.99	0.00	0.00	0.00
0003	01	01	SOLID WASTE	89.55	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	14.10	0.00	0.00	0.00
0016	01	01	LANDFILL MONITORING	3.00	0.00	0.00	0.00
0061	01	01	URBAN FOREST MGMT	10.00	0.00	0.00	0.00
0070	01	01	OPEN SPACE MAINT	8.50	0.00	0.00	0.00
2121	01	01	FORESTVALE CEM	3.55	0.00	0.00	0.00
2518	01	01	OPEN-SPACE LANDS	2.18	0.00	0.00	0.00
8000	01	01	WATER QUALITY INSIDE CITY	3.46	0.00	0.00	0.00
TOTALS:				967.47	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Wire In		CORELOGIC TAX SERVICES	3,644,473.39
Ck Refnd		CORELOGIC TAX SERVICES	-29,777.62
Other		CORELOGIC TAX SERVICES	-824.32
TOTAL:			3,613,871.45

YEAR: 2011 STMT#: 20681 RECPT#: 1224899 DATE: 11/23/2011 DESC: ELECTRONIC PAYMENT TYPE(1) P1

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	770.15	0.00	0.00	0.00
0001	01	01	STREET MAINT #1	62.99	0.00	0.00	0.00
0003	01	01	SOLID WASTE	89.55	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	14.11	0.00	0.00	0.00
0016	01	01	LANDFILL MONITORING	3.00	0.00	0.00	0.00

Tax Year: 2012 Tax Code : 188832104170000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.14	19,043	501
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	62,427 53340	1642 1403
						81,470 72743	2143 1904 X 72250

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2121	FORESTVALE CEM	All	Mill	3.17000	2,143.00	6.79
0003	SOLID WASTE	All	Rate	182.68	1.00	182.68
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0001	STREET MAINT #1	All	Pct	100.000	132.28	132.28
0008	STORM WATER UTL	All	Pct	100.000	28.92	28.92
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	2,143.00	3.54
						404.14

PAYMENT HISTORY (SELECTED TAX YEAR: 2012)

YEAR: 2012 STMT#: 23314 RECPT#: 12033 DATE: 05/28/2013 DESC: ELECTRONIC PAYMENT TYPE(1) P2

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	774.16	0.00	0.00	0.00
0001	01	01	STREET MAINT #1	66.14	0.00	0.00	0.00
0003	01	01	SOLID WASTE	91.34	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	14.46	0.00	0.00	0.00
0016	01	01	LANDFILL MONITORING	3.00	0.00	0.00	0.00
0061	01	01	URBAN FOREST MGMT	10.00	0.00	0.00	0.00
0070	01	01	OPEN SPACE MAINT	8.50	0.00	0.00	0.00
2121	01	01	FORESTVALE CEM	3.39	0.00	0.00	0.00
2518	01	01	OPEN-SPACE LANDS	1.77	0.00	0.00	0.00
8000	01	01	WATER QUALITY INSIDE CITY	3.46	0.00	0.00	0.00
TOTALS:				976.22	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
CR ACH	130524020887	Corelogic Tax services LLC	4,218,282.08
Ck Refnd		Corelogic Tax services LLC/refunding pay	-20,171.29
TOTAL:			4,198,110.79

YEAR: 2012 STMT#: 23314 RECPT#: 1321386 DATE: 11/28/2012 DESC: ELECTRONIC PAYMENT TYPE(1) P1

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	774.16	0.00	0.00	0.00
0001	01	01	STREET MAINT #1	66.14	0.00	0.00	0.00
0003	01	01	SOLID WASTE	91.34	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	14.46	0.00	0.00	0.00
0016	01	01	LANDFILL MONITORING	3.00	0.00	0.00	0.00
0061	01	01	URBAN FOREST MGMT	10.00	0.00	0.00	0.00



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

Re: Tax Refund
Geo Code: 1888-321-04-17-0000

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:

Theresa M. Rush
1905 Wine Ave
Helena, MT 59601

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

Lennox Sub. Blk 49 Lots 3-4

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

Year(s) 2009-2012
Amount \$706.69

Reason for the refund request:

valuation error

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,

Theresa M. Rush
Signature of Taxpayer

12-10-13
Date