

RESOLUTION 2013 -121

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

WHEREAS, Richard H & Darlene J Smith were erroneously assessed for property under Geo code 1889-06-1-02-21-0000; and

WHEREAS, Richard H Smith is exempt from taxation due to his 100% Disabled American Veteran status; and

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

WHEREAS, the error occurred for tax year 2013; and

WHEREAS, a hearing was held on December 31, 2013;

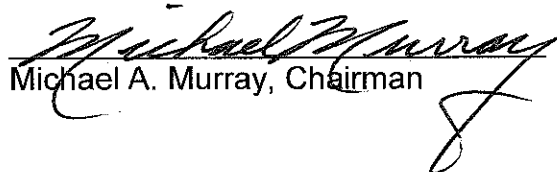
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

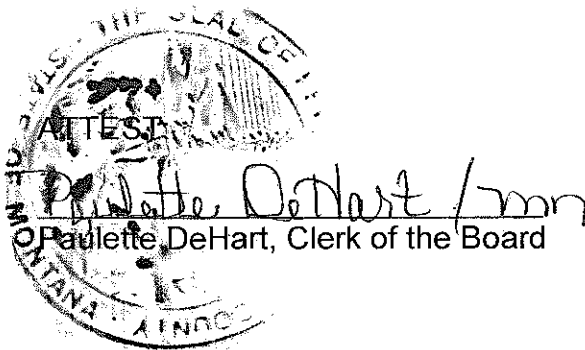
1. Richard H & Darlene J Smith have paid the assessed tax.
2. Richard H & Darlene J Smith have proven a refund is due to them.
3. The claims for refund were filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$1,035.72 to Richard H & Darlene J Smith, 4178 Fox Ridge Dr., Helena, MT 59602

Dated this 31 day of December 2013.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Michael A. Murray, Chairman



3252975 B: M48 P: 716 COUNTY  
12/31/2013 01:36 PM 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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December 19, 2013

Lewis & Clark County Commission  
316 N Park  
Helena MT 59623

Refund Request: Smith, Richard H & Darlene J  
4178 Fox Ridge Dr  
Helena, MT 59602  
Geo-Code: 1889-06-1-02-21-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2013 on the above property. The taxpayer is a 100% Disabled Veteran.

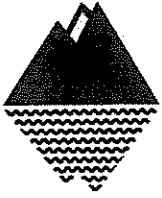
Tax Year 2013	Taxes	\$979.58
	2121 Forestvale Cemetery	\$5.05
	2518 Open Space	\$3.00
	8013 Soil & water	\$3.26
	8006 Mosquito	\$10.11
	3001 East Valley Fire	\$34.72

2013 Refund: \$1,035.72

Total Refund Due \$1,035.72

Thanking you in advance, I am

Cheryl Green  
Supervisor/Delinquent Tax Collector



# Montana Department of Revenue



**Mike Kadas**  
Director

**Steve Bullock**  
Governor

December 17, 2013

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:       Smith Richard H & Darlene J  
                                  4178 Fox Ridge Dr  
                                  Helena Mt 59602  
                                  GEO Code# 05-1889-06-1-02-21-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for the full amount of taxes for the 2013 tax year on the above property. The first and second half has been paid in full. The first and second half has been adjusted accordingly. Revised values as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	0	0
	2143	47628	605
	3148	160129	2034
	3301	0	0
To	2101	0	0
	2141	47628	243
	3146	160129	817
	3301	0	0

Vicky Hicks  
PVS 2  
406-444-7985  
5 S Last Chance Gulch  
Helena, MT 59601  
vhicks@mt.gov

Date: 12/17/2013  
Time: 14:07:08

LEWIS AND CLARK COUNTY, TREASURER

Oper: vicks

Tax Year: 2013 Tax Code : 188906102210000

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 188906102210000 Status: Active  
 Tax Type: RE Real Estate  
 Bank Code:  
 Levy Dist: 10-06 Tax District 10  
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: SMITH RICHARD H & DARLENE J Type: 1 Legal  
 Alpha: SMITH RICHARD H & DARLENE J Mail To: Yes  
 Address: 4178 FOX RIDGE DR  
 City: HELENA ST: MT Zip: 59602 9181

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.60	0	0
1	2143	4	RV	DISABLED VETERAN LAND - 50%	0.00	47,628	605 243
1	3148	4	IM	DISABLED VETERANS EXEMPT IMPROVEMENTS-50%	0.00	160,129	2,034 817
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	0	0
						207,757	2,639

-1060 = 1579

PAYOFF INFORMATION (AS OF: 12/17/2013)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
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NO TAXES OWED FOR Tax Code : 188906102210000

BILLING HISTORY (ALL YEARS)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF					
						Billed	Stat	Due Date	Billed	Stat	Due Date			
2013	23877	0000	10	06	Tax District 10	1637.18	818.59	PD	11/20/2013	818.59	PD	11/20/2013	657.67	
2013	23877	2121	10	06	FORESTVALE CEM	8.44	4.22	PD	11/20/2013	3.200	4.22	PD	11/20/2013	3.39
2013	23877	2518	10	06	OPEN-SPACE LANDS	5.01	2.51	PD	11/20/2013	1.900	2.50	PD	11/20/2013	2.01
2013	23877	3001	10	06	EAST VALLEY FIRE	58.01	29.01	PD	11/20/2013	21.980	29.00	PD	11/20/2013	23.29
2013	23877	8003	10	06	SCRATCH GRAVEL		48.00	PD	11/20/2013	Flat	48.00	PD	11/20/2013	
2013	23877	8004	10	06	HLN VLY IRG		4.96	PD	11/20/2013	16.51	4.95	PD	11/20/2013	
2013	23877	8005	10	06	HLN VLY CNS		0.44	PD	11/20/2013	1.45	0.43	PD	11/20/2013	
2013	23877	8006	10	06	MOSQUITO	16.89	8.45	PD	11/20/2013	6.400	8.44	PD	11/20/2013	6.79
2013	23877	8012	10	06	WATER QLTY OUTSIDE CITY		4.23	PD	11/20/2013	Flat	4.23	PD	11/20/2013	
2013	23877	8013	10	06	SOIL & WATER	5.44	5.44	PD	11/20/2013	2.060	0.00	PD	11/20/2013	2.18
TOTAL:							925.85			920.36				
2012	25571	0000	10	06	Tax District 10		1,618.89	PD	11/21/2012	1,618.89	PD	11/21/2012		
2012	25571	2121	10	06	FORESTVALE CEM		8.54	PD	11/21/2012	8.53	PD	11/21/2012		
2012	25571	2518	10	06	OPEN-SPACE LANDS		4.45	PD	11/21/2012	4.44	PD	11/21/2012		
2012	25571	3001	10	06	EAST VALLEY FIRE		57.60	PD	11/21/2012	57.59	PD	11/21/2012		

BEFORE

# ORION

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 Assessment Notices

05-1839-06-1-02-21-0000 Real Property / Assessment  
 R0528962 Legal EAST BENCH SUBDIVISION PHASE 1, S06 T10 N, R02 Owner SMITH RICHARD H & DARLENE (R0551595)  
 W/ BLOCK 4, Lot 11, COS #510491E Situs 4178 FOX RIDGE DR, HELENA, MT 59602 Tax Year 2013  
 AS OF < 10/16/2013 >

Assessment Notices Selection Detail  
 Assessment Values Totals Page  
 Quality Index  
 Confirmed Values  
 Process Summary

Class	Totals	2101	2143	3148	3301
1 Class	93,300	0	93,300	0	0
2 Reappraisal Land Value	303,500	0	0	303,500	0
3 Reappraisal Building Value	396,800	0	93,300	303,500	0
4 Total Reappraisal Value	303,415	0	57,915	245,500	0
5 Value Before Reappraisal	381,205	0	87,391	293,814	0
6 Phase In Value	173,448	0	39,763	133,685	0
7 Exempt Value (Home/Comstead)	207,757	0	47,628	160,129	0
8 Taxable Market Value	N/A	4	4	4	4
9 Tax Class	N/A	2.54	1.27	1.27	2.54
10 Taxable Percent	2,639	0	605	2,034	0
11 Acres	0.601	0.601	0.000	0.000	0.000
12 TIF Base Value	0	0	0	0	0
13 TIF Incremental Value	0	0	0	0	0
14 TIF Incremental Value	4,000	1,000	1,000	1,000	1,000
15 Proration Factor (for testing)	N/A	651,960	651,960	651,960	651,960
16 Total Mills	1,720.53	0.00	394.44	1,326.09	0.00
17 Tax Amount (Ad Valorem)	N/A	\$0	\$0	\$0	\$303,500
18 HOMESTEAD CAP INFIRMATION	\$303,500	\$0	\$0	\$0	\$0
19 Res Value Under Cap Incl OBY	\$0	\$0	\$0	\$0	\$0
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	N/A	10/16/2013, 07:32:PM	10/16/2013, 07:32:PM	10/16/2013, 07:32:PM	10/16/2013, 07:32:PM
22 Date Last Calculated	0	0	0	0	0
23 Prior Cycle Market Value	0	0	0	0	0
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment

APTEL

# ORION

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05-1889-06-1-02-21-0000 Real Property

R0628962

Legal EAST BENCH SUBDIVISION PHASE 1, 306, T10 N, R02  
W. BLOCK 4, Lot 11, COS #S10497E

Owner SMITH RICHARD H & DARLENE J(00551595)  
Situs 4178 FOX RIDGE DR, HELENA, MT 59602

Tax Year 2013  
As Of < 10/16/2013 >

Assessment Values Selection Detail

Assessment Values Totals Page

Class	Totals	2101	2141	3146	3301
1 Reappraisal Land Value	93,300	0	93,300	0	0
2 Reappraisal Building Value	303,500	0	0	303,500	0
3 Total Reappraisal Value	396,800	0	93,300	303,500	0
4 Value Before Reappraisal	303,415	0	57,915	245,500	0
5 Phase In Value	381,205	0	87,391	293,814	0
6 Exempt Value (Home/Constead)	173,448	0	39,763	133,685	0
7 Taxable Market Value	207,757	0	47,628	160,129	0
8 Tax Class	N/A	4	4	4	4
9 Taxable Percent	N/A	2.54	0.51	0.51	2.54
10 Taxable Value	1,060	0	243	817	0
11 Acres	0.601	0.601	0.000	0.000	0.000
12 TIF Base Value	0	0	0	0	0
13 TIF Incremental Value	0	0	0	0	0
14 TIF Factor (for testing)	4.000	1.000	1.000	1.000	1.000
15 Total Mills	N/A	651.960	651.960	651.960	651.960
16 Tax Amount (Ad Valorem)	691.08	0.00	158.43	532.65	0.00
17 HOMESTEAD CAP INFORMATION	N/A				
18 Res Value Under Cap Incl OBY	\$303,500	\$0	\$0	\$0	\$303,500
19 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
20 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0	\$0
21 Date Last Calculated	N/A	12/05/2013 04:07:PM	12/05/2013 04:07:PM	12/05/2013 04:07:PM	12/05/2013 04:07:PM
22 Prior Cycle Market Value	0	0	0	0	0
23 AG Forest Taxable Value Adj	0	0	0	0	0

Comment

28 ABC



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

Re: Tax Refund  
Geo Code: 1889-06-1-02-21-0000

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:

Richard H & Darlene J Smith  
4178 Fox Ridge DR  
Helena, MT 59602

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

East Bench Sub. PHASE 1 Block 4 Lot 11

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

Year(s) 2013  
Amount \$ 1035.72

Reason for the refund request:

100% disabled Veteran


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 of Taxpayer

12-20-13  
Date