#### **RESOLUTION 2014 - 112**

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

WHEREAS, James & Rebecca Tate were erroneously assessed for real property under Geo Code No. 2336-24-2-06-23-0000Assessor Code 41260; and

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

WHEREAS, the error occurred in tax years 2009, 2010, 2011, 2012 and 2013; and

WHEREAS, a hearing was held on October 21, 2014;

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

- 1. James & Rebecca Tate have paid the assessment in error.
- 2. James & Rebecca Tate 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 \$6,477.36 to James & Rebecca Tate, PO Box 730, Lakeside, MT 59922.

Dated this \_\_\_\_\_day of October, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Susan Good Geise, Chair

quette DeHart, Clerk of the Board

**3264654 B: M49 P: 1164 COUNTY** 10/21/2014 10:35 AM Pages: 1 of 24 Fees: 0.00 Paulette DeHart Clerk & Recorder, Lewis & Clark MT

NOTE: Taxpayer ID Number/Social Security Number <u>is</u> 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 3, 2014

Lewis & Clark County Commission 316 N Park Helena MT 59623

Refund Request:

Tax Year 2009

Tate, James O & Rebecca A

**PO Box 730** 

Lakeside, MT 59922-0730

Geo-Code: 05-2336-24-2-06-23-0000

Tax Code: 41260

\$1169.78

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back three years for 20011 thru 2013 on the above property. Upon filing the AB-26 the appraiser adjusted the market value.

	3004 Lincoln Fire	\$	38.54
	2517 Lincoln Hospital Dist.	\$	42.50
	8013 Soil & Water	\$	5.03
2009 Refund: \$1255.85			
Tax Year 2010	Taxes	\$1	173.77
1011 1001 2010	3004 Lincoln Fire	\$	37.29
	2517 Lincoln Hospital Dist.	\$	40.36
	8013 Soil & Water	\$	4.47
	2518 Open-Space Lands	\$	4.65
2010 Refund: \$1260.54			

Taxes

Tax Year 2011	Taxes 3004 Lincoln Fire 2517 Lincoln Hospital Dist. 8013 Soil & Water 2518 Open-Space Lands	\$1 \$ \$ \$ \$	176.74 38.64 40.96 4.60 4.72
2011 Refund: \$1265.66			
Tax Year 2012	Taxes	\$1	225.64
	3004 Lincoln Fire	\$	40.70
	2517 Lincoln Hospital Dist.	\$	44.78
	8013 Soil & Water	\$	4.85
	2518 Open-Space Lands	\$	3.94
2012 Refund: \$1319.91			
Tax Year 2013	Taxes	\$1	282.04
	3004 Lincoln Fire	\$	41.24
	2517 Lincoln Hospital Dist.	\$	42.61
	8013 Soil & Water	\$	4.95
	2518 Open-Space Lands	\$	4.56
2013 Refund: \$1375.40	<del>-</del>		

Total Refund Due \$6477.36

Thanking you in advance, I am

Cheryl Green

Supervisor/Delinquent Tax Collector



# **Montana Department of Revenue**



Steve Bulloci Governor

September 30, 2014

Lewis & Clark County Commission 316 N Park Helena Mt 59623

Refund Request:

Tate, James O & Rebecca A

PO Box 730

Lakeside Mt 59922-0730

GEO Code# 05-2336-24-2-06-23-0000

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, 2012 and 2013 on the above property. Adjustments have been made for 2013. Revised values as follows:

Tax Year: 2009	Class	Market Value	Taxable
	Code		Value
From	3327	192744	5647
То	3327	111,426	3265

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	3327	196156	5532
,			
То	3327	111535	3145

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	3327	199902	5437
	0007	444070	2040
10	3327	111979	3046

Tate, James O & Rebecca A September 30, 2014 Page 2

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	3327	203125	5342
То	3327	112253	2952

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	3327	208175	5288
То	3327	113632	2886

Karie Frydenlund

Lead PVS

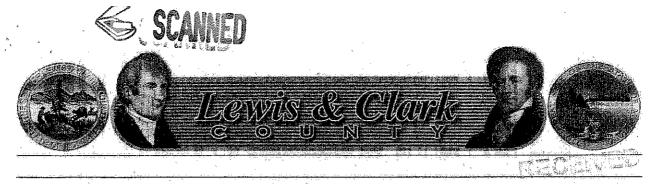
Lewis & Clark, Broadwater & Meagher County

(406)444-7978

5 S Last Chance Gulch

Helena, MT 59601

kfrydenlund@mt.gov



### **BOARD OF COUNTY COMMISSIONERS**

SEP 05 2014

**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 5, 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 five years of values for the following taxpayer in Lewis and Clark County.

James & Rebecca Tate

Geo-code: 2336-24-2-06-23-0000

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,

/lichael A. Murray - Chair

asan Goód Geise ⊃

Commissioner

And Hunthausen - Commissioner

Date: 10/03/2014 Time: 09:05:53

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2009 Tax Code: 41260

TAX CODE INFORMATION Status: Active 41260 Tax Year: 2009 Tax Code: Tax Type: Bank Code: RE Real Estate Tax District 38 38-01 Levy Dist: TIF Base: 0.00OWNERSHIP INFORMATION Type:

Name: Alpha:

TATE JAMES O & REBECCA A TATE JAMES O & REBECCA A

PO BOX 730

LAKESIDE

ST: MT

Mail To:

1 Legal Yes

Zip: 59922 0730

LEGAL DESCRIPTION

Legal#:

Address:

City:

1

Geo Code:

05-2336-24-2-06-23-0000

Levy Dist:

38-01

Tax District 38

Desc Type: S

Range:

09 W

Section:

24

Subdiv: Block:

Township:

14 N LCV 001

Lot:

. 015

SubDiv LCV

Situs Address:

Situs City:

300 B ST LINCOLN

ST: MT Zip: 59639

Full Desc:

LINCOLN VILLA SITES, S24, T14 N, R09 W, BLOCK 001, Lot 015, 557684/T LINCOLN VILLA SITES LT 15 BLK 1 COS 557684/T

Short Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W. BLOCK 001, Lot 015, 557684/T LINCOLN

VILLA SITES LT 15 BLK 1 COS 557684/T

				VALUATION / ASSI	ESSMENT			
Legal#	Class Code	Class	Туре	Description	Qty	Market Value	Taxable Value	MODIA.
1 1	3327 2127	4 4	IM RV	MULTIFAMILY IMP. RURAL LAND MULTIFAMILY TRACT LAND	0.00 l 1.06	1,426 1 <del>92,744</del> 17,463	3265 5,647 512	1160
					134	889 21 <del>0,207</del>	- 3777 6,159	11101
							x -4910	9

SPECIAL	L DISTRICT	INFORMATIO	N

Spec Dist Description	Legal# Ty	Flat/Rate/ ype %/Mill	Quantity/ Taxable	Amount
2475 LINCOLN TOWN MAINT 3004 LINCOLN FIRE 8001 LINCOLN REFUSE 8008 FOREST FIRE 2474 LINCOLN TWN RID/DEBT 2517 LINCOLN HOSPITAL DISTRICT 8013 SOIL & WATER	All Fla All Mi All Ra Ail Pc All Pc All Mi All Mi	ill 16.18000 ate 95.00 at 100.000 at 100,000 iil 17.84000	6,159,00 8,00 41,34 152,00 6,159,00 6,159,00	61.11 15.00 99.65 38.54 760.00 41.34 67.36 109.88 42.50 7.77 13.00 5.03

The second of the Courty Taxation Softment 125.

Date: 10/03/2014 Time: 09:07:34

Full Desc:

BLOCK 001, Lot 015, 557684/T LINCOLN VILLA SITES LT 15 BLK 1 COS 557684/T

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### LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2010 Tax Code: 41260

TAX CODE INFORMATION \$ 1260.54 2010 Tax Code: 41260 Status: Active Tax Year: Real Estate Tax Type: RE Bank Code: Levy Dist: 38-01 Tax District 38 TIF Base: 0.00 OWNERSHIP INFORMATION 1 Legal TATE JAMES O & REBECCA A Name: Type: Mail To: Yes TATE JAMES O & REBECCA A Alpha: Address: PO BOX 730 Zip: 59922 0730 LAKESIDE City: LEGAL DESCRIPTION 05-2336-24-2-06-23-0000 Levy Dist: 38-01 Tax District 38 Geo Code: Legal#: 1 Desc Type: 09 W Section: 24 14 N Township: Range: SubDiv LCV Subdiv: LCV 001 Lot: 015 Block: Situs Address: 310 B ST Situs City: LINCOLN ST: MT Zip: 59639 Short Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W, LINCOLN VILLA SITES, S24, T14 N, R09 W,

VALUATION / ASSESSMENT Market Taxable Class Value Qty Value Class Type Description Legal# Code 2127 RV MULTIFAMILY TRACT LAND 1.06 19,233 0.00 111,426,156 MULTIFAMILY IMP. RURAL LAND 3327 IM 6,074 215,389 130,65C x.51776

SPECIAL DISTRICT INFORMATION

	· · · · · · · · · · · · · · · · · · ·				
Spec Dist	Description	Legal# Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2475 3004 8001 2517 8013 2474 8008 2518	LINCOLN TOWN MAINT LINCOLN FIRE LINCOLN REFUSE LINCOLN HOSPITAL DISTRICT SOIL & WATER LINCOLN TWN RID/DEBT FOREST FIRE OPEN-SPACE LANDS	All Flat All Mill All Rate All Mill All Mill All Pct All Pct All Mill	15.00 16.45000 110.00 17.80000 1.97000 100.000 100.000 2.05000	6,074.00 8.00 6,074.00 6,074.00 152.00 43.41 6,074.00	7.50 11.97 4.9.7 152.00 43.41
			1173	77	1,322.87 86-77

1260 52 Page: 1 of 2

BLOCK 001, Lot 015, 557684/T LINCOLN

VILLA SITES LT 15 BLK 1 COS 557684/T

Date: 10/03/2014 Time: 09:08:19

## LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2011 Tax Code: 41260

TAX CODE INFORMATION \$1305 WE Active Status: 41260 Tax Year: 2011 Tax Code: RE Real Estate Tax Type: Bank Code: Tax District 38 Levy Dist: 38-01 TIF Base: 0.00 OWNERSHIP INFORMATION 1 Legal TATE JAMES O & REBECCA A Type: Name:

LAKESIDE

Mail To:

Yes

Alpha: Address: City:

TATE JAMES O & REBECCA A PO BOX 730

ST: MT

Zip: 59922 0730

LEGAL DESCRIPTION

Legal#:

Geo Code:

05-2336-24-2-06-23-0000

Levy Dist:

Tax District 38 38-01

S Desc Type:

Range:

09 W

Section:

24

Township: Subdiv:

**LCV** 

001

14 N

Lot:

015

SubDiv LCV

Block:

Situs Address: Situs City:

310 B ST LINCOLN

ST: MT Zip: 59639

Full Desc:

LINCOLN VILLA SITES, S24, T14 N, R09 W, BLOCK 001, Lot 015, 557684/T LINCOLN

VILLA SITÉS LT 15 BLK 1 COS 557684/T

Short Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W, BLOCK 001, Lot 015, 557684/T LINCOLN VILLA SITÉS LT 15 BLK 1 COS 557684/T

VALUATION / ASSESSMENT 306354 \$ 19010.50 Taxable Market Class Qty Value Value Class Type Description Legai# Code 1.06 20,922 MULTIFAMILY TRACT LAND 2127 RV 0.00 m 535199,902 MULTIFAMILY IMP, RURAL LAND 3145 5,437 3327 4 IM 132,457 220,824 × ,51 341

SPECIAL DISTRICT INFORMATION							
Spec Dist	Description	Legal#	Туре	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount	
2475 3004 3001 2517 8013 8008 2474 2518	LINCOLN TOWN MAINT LINCOLN FIRE LINCOLN REFUSE LINCOLN HOSPITAL DISTRICT SOIL & WATER FOREST FIRE LINCOLN TWN RID/DEBT OPEN-SPACE LANDS	All All All All	Mill Rate Mill Mill Pct Pct	15.00 16.86000 110.00 17.87000 2.01000 100.000 100.000 2.06000	6,006.00 8.00 6,006.00 6,006.00 42.10 152.00 6,006.00	15.00 636301-26 880.00 Lolo 37107-33 74712-07 42.10 152.00 7 65 12-37 1,322-13 1,233.2	40.96 4.60 4.75 88.9

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Date: 10/03/2014 Time: 09:09:10

Full Desc:

# LEWIS AND CLARK COUNTY, TREASURER \*

Oper: ladams

Tax Year: 2012 Tax Code: 41260

TAX CODE INFORMATION Active Tax Code: 41260 Status: 2012 Tax Year: Real Estate Tax Type: RE Bank Code: 38-01 Tax District 38 Levy Dist. 0.00 TIF Base. OWNERSHIP INFORMATION TATE JAMES O & REBECCA A Type: Mail To: 1 Legal Name: Yes TATE JAMES O & REBECCA A Alpha: PO BOX 730 Address: Zip: 59922 0730 LAKESIDE ST: MT City: LEGAL DESCRIPTION Tax District 38 05-2336-24-2-06-23-0000 Levy Dist: 38-01 Geo Code: Legal#: S Desc Type: 09 W Section: 24 Township: 14 N Range: SubDiv LCV Subdiv: LCV 15 Block: Lot: Situs Address: 310 B ST LINCOLN ST: MT Zip: 59639 Situs City:

				VALUATION / ASS	ESSMENT			
_egal#	Class Code	Class	Туре	Description	Qty	Market Value	Taxable Value	20x2 20
I 1	2127 3327	4 4	RV IM	MULTIFAMILY TRACT LAND MULTIFAMILY IMP. RURAL LAND	1.06 0.00 <sub>N</sub>	2.753 22,459 203,125	591 2 <b>952</b> 5,342	16 10 75.1
					134	712 225,584	5543 5,933 X.5	non'

### SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Туре	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2475 3004 3001 2517 3013 3008 2474 2518	LINCOLN TOWN MAINT LINCOLN FIRE LINCOLN REFUSE LINCOLN HOSPITAL DISTRICT SOIL & WATER FOREST FIRE LINCOLN TWN RID/DEBT OPEN-SPACE LANDS	All All All All All	Mill Mill	15.00 17.03000 110.00 18.74000 2.03000 100.000 100.000 1.65000	0.00	15.00 100 3 101.04 40.70 880.00 1.19 111.18 44 785 41.71 152.00 5 9 3 5 9 3 5 9
						1322.76 94.

LINCOLN VILLA SITES, S24, T14 N, R09 W,

BLOCK 1, Lot 15, COS 557684/T

Short Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W,

BLOCK 1, Lot 15, COS 557684/T

Date: 10/03/2014 Time: 09:09:51

# LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2013 Tax Code: 41260

							TAX CO	DE INFO	RMAT	ION			
ax Yea ax Typ	e:	2013 RE		Tax Co Real E		41260			;	Status:	Active	announcement and the last of t	1D
Bank Co Levy Dis MF Base	st:	38-01 0.00		Tax D	istrict 38						(8)	1375.2	and the second of the least
							OWNERS	SHIP INF	ORMA'	TION	The second second	The second secon	AND THE PARTY OF T
Name:				S O & REI				Type: Mail		1 Legal Yes			
Alpha: Address: City:	:		OX 730	S O & REF	ST:	MT	Zip:	59922 07:		1 03			
					·		Y TO	II DECC	IDTIA	N.Y			·
					····		LEGA	IL DESCR	ariio.	/ <b>V</b>			<del> </del>
Legal#: Desc Ty	pe:	s <sup>1</sup>	Geo	Code:	05-233	6-24-2-0	6-23-0000	Levy	Dist:	38-01	Tax District 38		
Townshi	ip:	14 N	Ran	ge:	09 W			Section	on:	24			
Subdiv: Block:		LCV 1	Lot:		15			SubD	iv LCV				
Situs Ad Situs Cit		310 B LINC			ST:	MT	Zip:	59639					
Full Des	sc:	LINC	OI N W									xmma . aa.4 mt.4	NT DOO STE
				t 15, COS		T14 N, R T	.09 W,		Sho	rt Desc: LIN BLO	ICÓLN VILLA S OCK 1, Lot 15, C	TTES, \$24, T14 OS 557684/T	N, R09 W,
	me:	BLOC 2	CK 1, Lo				.09 W,	Levy	Sho:	BLO	ICOLN VILLA S OCK 1, Lot 15, C Tax District 38	TIES, \$24, 114 OS 557684/T	N, R09 W,
Desc Ty	•	BLOC	CK 1, Lo	ot 15, COS  Code:			.09 W,	Levy	Dist:	BLO	OCK 1, Lot 15, C	TIES, \$24, 114 OS 557684/T	N, R09 W,
Desc Ty Townsh	ip:	BLOC 2	Geo	ot 15, COS  Code:			.09 W,	·	Dist:	BLO	OCK 1, Lot 15, C	TIES, \$24, 114	N, R09 W,
Desc Ty Townsh	ip:	BLOC 2	Geo	ot 15, COS  Code:				·	Dist: on:	38-01	OCK 1, Lot 15, C	OS 557684/T	
Desc Ty Townsh Full Des	ip: sc:	BLOO 2 N	Geo Ran	ot 15, COS  Code:	5 557684/			Section	Dist: on:	38-01	OCK 1, Lot 15, C	OS 557684/T	
Desc Ty Townsh Full Des	ip: sc:	BLOO 2 N	Geo Ran	Descripti	ion AMILY	T	VALUA	Section Sectio	Dist: on:	38-01 /ENT	Market Value  24,124 208,175	OS 557684/T	314A W
Desc Ty Townsh Full Des	Class Code	2 N	Geo Ran  Type RV	Descripti MULTIF	ion AMILY	TRACT	VALUAT LAND RAL LANI	Section Sectio	Dist: on: SESSM	38-01    VENT   Qty   1.05	Market Value  24,124 208,175	OS 557684/T	314A W
Desc Ty Townsh Full Des Legal#	Class Code 2127 3327	2 N	Geo Ran  Type RV IM	Descripti MULTIF	ion AMILY	TRACT	VALUAT LAND RAL LANI	Section Sectio	Dist: on: SESSM	38-01  ZENT  Qty  1.05 0.00 16.00	Market Value  24,124 208,175	Taxable Value  613 5,288 0 3444 5,99+	349 W
Desc Ty Townsh Full Des Legal#	Class Code 2127 3327	2 N	Geo Ran  Type RV IM	Descripti MULTIF	ion AMILY	T IRACT IMP. RU	VALUAT LAND RAL LANI	Section Sectio	Dist: on: SESSM	38-01  ZENT  Qty  1.05 0.00 16.00	Market Value  24,124 208,175	Taxable Value  613 \$-288 288 4	349 W
Desc Ty Townsh Full Des Legal#	Class Code 2127 3327 6311	2 N	Geo Ran  Type RV IM PV	Descripti MULTIF	ion AMILY	T IRACT IMP. RU	VALUAT LAND RAL LANI	Section / AS	Dist: on: SESSM PROP.	38-01  ZENT  Qty  1.05 0.00 16.00	Market Value  24,124 208,175 113,1330 0 7510 232,299	Taxable Value  613 5,288 0 3444 5,99+	349 W
1 1 2 Spec	Class Code 2127 3327 6311	Class 4 4 8	Type RV IM PV	Descripti MULTIF	ion AMILY	T IRACT IMP. RU	VALUAT LAND RAL LANI	Section Sectio	Dist: on: SESSM PROP.	38-01    Vent   Qty   1.05   0.00   16.00   16.00   16.00   MATION   Flat/Rate/	Market Value  24,124 208,175 113,133 0 7512 232,299  Quantity/ Taxable	Taxable Value  613 5,288  85 6 0 3444 5,991  X-53374  Amount	3149 W

· "我们就是一个人,我们就是一个人的,我们就是一个人的。""我们就是一个人的,我们就是一个人的,我们就是一个人的,我们就是一个人的,我们就是一个人的,我们就是



### **BOARD OF COUNTY COMMISSIONERS**

**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 5, 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 five years of values for the following taxpayer in Lewis and Clark County.

James & Rebecca Tate

Geo-code: 2336-24-2-06-23-0000

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

n Good Geise ≠Commissionef

Andy Hunthausen - Commissioner

# RECEIVED

RECEIVED

SEP 03 2014

SEP 2 2014

Department of Revenue

LEWIS & CLARK COUNTY
COMMISSIONER

8/28/14

Courty Commissioners, el am writing this letter in regards to our apartrnents located in Tincoln, 19th. at 310 & st.

this property was excellingly high and have for many years been trying to get it reduced to reflect the true value of this property. As you can see by the enclosed paperwrite this has been done; and the previous years are have been

Thank you James and helecce tate

Part V – For Department of R A field inspection was completed:  If either field inspection was not completed.	nterior, date <u>8/15/2014</u>	■ exterior, date 8/15/2014
As a result of this informal review, an ac	djustment 🖪 was 🛭 was not m	nade for the following reasons:
■ Changes to property information	Applicable fee appraisal	☐ Changes to property type
☐ Sales of comparable property	☐ Changed valuation method	☐ Changed classification of land
<b>□</b> Other		
Additional Notes		
Per internal and external inspection t	ne following changes were mad	de: wall height is 8ft not 10 ft. structure type
changed from garden anartment(211)	to 4plex(104). Enclosed entry	added and footage deducted from living area.
Remeasured and made minor correct	ions. Physical condition change	ed to fair. Revised assessments for 2013 and 2014
tax years. Value Before=\$449,700 Va	alue After=\$265,000	
The results of this informal review were	e sent to the taxpayer on (date)	Date 8/21/2014
Reviewed by Brian Connolly Title Commercial Appraiser		

# Part VI – Appealing an Informal Review

Per MCA 15-7-102(6), if any property owner feels aggrieved by the department's decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court.

An appeal to a county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer.

See pages 4-6 for instructions on submitting this form.

Owner(s): TATE JAMES O & REBECCA A 2014 Property Assessment Notice Property Subject to Taxation Date: 8/28/2014
Assessment Code: 0000041260
Levy District: 050101

Levy District: 050101 2013 Mill Levy: 568.650

Lewis & Clark County Dept of Revenue Office 5 South Last Chance Gulch Helena, MT 59601-4178

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue office or call (406) 444-4000.

		Current Year		Value	Market/Pro Va	oductivity* lue	Taxable Value	
Legal Description Geocode	Property Classification	Taxable Percent	Quantity	Before Reappraisal	As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
05-0000041260-001	6311 - Furniture and Fixtures of Commercial Properties	1.500%	16.00		NORSCHARDSVANDENSKRIPTARDSVILLENSKRIPTARDS			
LINCOLN VILLA SITES, S24, T14 N, R09 W, BLOCK 1, Lot 15, COS 557684/T 05-2336-24-2-06-23-0000	2127 - Multifamily Tract Land  3327 - Multifamily Imp. Rural Land  Property Value	2.470%	1.06	309,200	309,200	265,000	5,901	3,469
			Totals	309,200	309,200	265,000	5,901	3,469

<sup>\*</sup>Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

if you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Owner(s): TATE JAMES O & REBECCA A 2013 Property Assessment Notice Property Subject to Taxation

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178

Date: 8/28/2014 Assessment Code: 0000041260

School District: 050101 2012 Mill Levy: 548.590

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue office or call (406) 444-4000.

		Current Year	Current Year		Market/Pro Va	oductivity* lue	Taxable Value		
Legal Description / Geocode	Property Classification	Taxable	Quantity	Before Reappraisal	As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year	
05-0000041260-001	6311 - Furniture and Fixtures of Commercial Properties	2.000%	16.00	7 CONTRACTOR AND	-6-07V-		<b>21</b>		
LINCOLN VILLA SITES, S24, T14 N, R09 W, BLOCK 1, Lot 15, COS 557684/T 05-2336-24-2-06-23-0000	2127 - Multifamily Tract Land  3327 - Multifamily Imp. Rural Land  Property Value	2.540% 2.540%		22,670 205,889				611 2,973	
			Totals	228,559	309,200	265,000	5,954	3,584	

<sup>\*</sup>Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

#### LEWIS AND CLARK COUNTY 316 N. PARK AVE HELENA, MT 59623 (406)447-8329

TATE JAMES O & REBECCA A **PO BOX 730** LAKESIDE MT 59922-0730

TAX CODE INFORMATION

Tax Year: Tax Type: 2014

Tax Code: Real Estate

Tax District 38

233624206230000

Status:

Active

Bank Code: TIF Base:

RE

Levy Dist:

38-01

0.00

**OWNERSHIP INFORMATION** 

Name:

TATE JAMES O & REBECCA A TATE JAMES O & REBECCA A

Mail To:

1 Legal Yes

Alpha: Address:

PO BOX 730

City:

LAKESIDE

ST: MT

Zip: 59922 0730

LEGAL DESCRIPTION

Desc Type:

Geo Code:

05-2336-24-2-06-23-0000

Levy Dist:

38-01

Tax District 38

Township:

Legal#:

14 N

Range:

09 W

Section:

24

Subdiv:

LCV

15

Block:

Lot:

SubDiv LCV

Situs Address:

310 B ST

Situs City:

LINCOLN

ST: MT

Zip: 59639

Full Desc:

LINCOLN VILLA SITES, S24, T14 N, R09 W, BLOCK 1, Lot 15, COS 557684/T

38-01

Short Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W,

BLOCK 1, Lot 15, COS 557684/T

Legal#: Desc Type: 2

Geo Code:

Range:

Levy Dist:

Tax District 38

Township:

Section:

Tyler Technologies Tax-Wise County Taxation Software

Page: 1 of 2

Date: 09/05/2014 Time: 08:03:58

## LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2014 Tax Code: 233624206230000

### LEGAL DESCRIPTION (Continued)

Full Desc:

### VALUATION / ASSESSMENT

Legal#	Class Code	Class	Туре	Description	Qty	Market Value	Taxable Value
1 1	2127 3327	4	RV IM	MULTIFAMILY TRACT LAND MULTIFAMILY IMP. RURAL LAND	1.06 0.00	25,669 114,781	634 2,835
2	6311	8	PV	FURNITURE & FIXTURES OF COMMERCIAL PROP.	16.00	0	0
					_	140,450	3,469

## SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Туре	Flat/Rate/ %/Mili	Quantity/ Taxable	Amount
2475	LINCOLN TOWN MAINT	All	Flat	59.45		59.45
3004	LINCOLN FIRE	All	Mill	17.17000	5,901.00	101.32
8001	LINCOLN REFUSE	All	Rate	110.00	8.00	880.00
2517	LINCOLN HOSPITAL DISTRICT	All	Mill	17.74000	5,901.00	104.68
8013	SOIL & WATER	All	Mill	2.06000	5,887.00	12.13
8008	FOREST FIRE	All	Pct	100.000	42,50	42.50
2518	OPEN-SPACE LANDS	All	Mill	1.90000	5,887.00	11.19
2474A	LINCOLN TWN RID/DEBT	All	Pct	100.000	44.84	44.84
					_	

1,256.11



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

OF III	Re: Tax Refund Geo Code: _	2336-242-06-23-0	00
Dear Commissioners:			
Consider this my request for a ta request I am providing you the fo		-referenced property. As a part of thi	s
Name and address of the legal of	owner:		
Gumen ggreff	Edgle Tate		
TURBUILLY TITE	ENAVIORE SANTE		<u>—</u>
Legal Description of the property	y (or other property des	cription):	
Winder Villa Dite	8/ 524, TUL	ROGW, BLOOK 1, LO	T15,
Amount of refund and year for w Year(s) 2059 - Amount 56	which the refund is reques 2013 477 - 36	ested:	
ノ Reason for the refund request:			
OUN HINES HOURS	Oll W very f	THE FOUNDANT AND REPORT OF H	z Elenne
Were taxes paid under protest: If not, what is the reason they we		est? IN UN ZO14	
Attached is other information for	your consideration:	YesNo	
Thank you for your consideratior	٦.	***************************************	
Sincerely,			
		alminite	