

RESOLUTION 2014 - 112

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

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

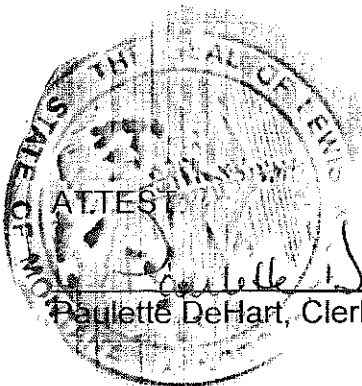
1. James & Rebecca Tate have paid the assessment in error.
2. James & Rebecca Tate have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

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 21 day of October, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



ATTEST

Paulette 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 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

October 3, 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 Tax Code: 41260

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back ^{5 - cg} ~~three~~ years for ^{cg} 2001 thru 2013 on the above property. Upon filing the AB-26 the appraiser adjusted the market value. ²⁰⁰⁹

Tax Year 2009	Taxes	\$1169.78
	3004 Lincoln Fire	\$ 38.54
	2517 Lincoln Hospital Dist.	\$ 42.50
	8013 Soil & Water	\$ 5.03

2009 Refund: \$1255.85

Tax Year 2010	Taxes	\$1173.77
	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

Tax Year 2011	Taxes	\$1176.74
	3004 Lincoln Fire	\$ 38.64
	2517 Lincoln Hospital Dist.	\$ 40.96
	8013 Soil & Water	\$ 4.60
	2518 Open-Space Lands	\$ 4.72
2011 Refund: \$1265.66		

Tax Year 2012	Taxes	\$1225.64
	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	\$1282.04
	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		

Total Refund Due \$6477.36

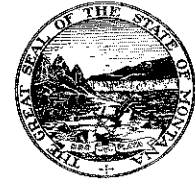
Thanking you in advance, I am


Cheryl Green

Supervisor/Delinquent Tax Collector



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
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:

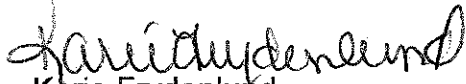
Tax Year: 2009	Class Code	Market Value	Taxable Value
From	3327	192744	5647
To	3327	111,426	3265

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

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	3327	199902	5437
To	3327	111979	3046

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

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	3327	208175	5288
To	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

SCANNED



Lewis & Clark
C O U N T Y



RECEIVED

SEP 05 2014

BOARD OF COUNTY COMMISSIONERS

Department of Revenue

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 *Susan Good Geise* *Andy Hunthausen*
Michael A. Murray - Chair Susan Good Geise - Commissioner Andy Hunthausen - Commissioner

36477.36

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

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2009 Tax Code : 41260

TAX CODE INFORMATION

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

1255.85

OWNERSHIP INFORMATION

Name: TATE JAMES O & REBECCA A Type: 1 Legal
 Alpha: TATE JAMES O & REBECCA A Mail To: Yes
 Address: PO BOX 730
 City: LAKESIDE ST: MT Zip: 59922 0730

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-2336-24-2-06-23-0000 Levy Dist: 38-01 Tax District 38
 Desc Type: S
 Township: 14 N Range: 09 W Section: 24
 Subdiv: LCV SubDiv LCV
 Block: 001 Lot: 015
 Situs Address: 300 B ST
 Situs City: 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 / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3327 4	IM		MULTIFAMILY IMP. RURAL LAND	0.00	11,426	3265
1	2127 4	RV		MULTIFAMILY TRACT LAND	1.06	17,463	512
						128,869	210,207
							3777
							6159
							X = 49109

5024.63
 1854.85
 1169.78

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2475	LINCOLN TOWN MAINT		All Flat	15.00		15.00
3004	LINCOLN FIRE		All Mill	16.18000	6,159.00	61.11
8001	LINCOLN REFUSE		All Rate	95.00	8.00	760.00
8008	FOREST FIRE		All Pct	100.000	41.34	41.34
2474	LINCOLN TWN RID/DEBT		All Pct	100.000	152.00	152.00
2517	LINCOLN HOSPITAL DISTRICT		All Mill	17.84000	6,159.00	67.38
8013	SOIL & WATER		All Mill	2.11000	6,159.00	7.97

1190.87
 110480
 86.07
 1169.78
 1186.07
 1255.85

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

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2010 Tax Code : 41260

TAX CODE INFORMATION

Tax Year: 2010 Tax Code: 41260 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 38-01 Tax District 38
TIF Base: 0.00

1260.54

OWNERSHIP INFORMATION

Name: TATE JAMES O & REBECCA A Type: 1 Legal
Alpha: TATE JAMES O & REBECCA A Mail To: Yes
Address: PO BOX 730
City: LAKESIDE ST: MT Zip: 59922 0730

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-2336-24-2-06-23-0000 Levy Dist: 38-01 Tax District 38
Desc Type: S
Township: 14 N Range: 09 W Section: 24
Subdiv: LCV SubDiv LCV
Block: 001 Lot: 015
Situs Address: 310 B ST
Situs City: 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 / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.06	19,233	542
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	111,426	196,156
						215,389	6,074
						130,659	197,776

3144.88
1971.11
1173.77
3807
1260.54

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2475	LINCOLN TOWN MAINT	All	Flat	15.00		15.00
3004	LINCOLN FIRE	All	Mill	16.45000	6,074.00	6263 99.92 37.29
8001	LINCOLN REFUSE	All	Rate	110.00		8.00
2517	LINCOLN HOSPITAL DISTRICT	All	Mill	17.80000	6,074.00	67.76 108.12 40.36
8013	SOIL & WATER	All	Mill	1.97000	6,074.00	7.50 11.97 4.47
2474	LINCOLN TWN RID/DEBT	All	Pct	100.000		152.00
8008	FOREST FIRE	All	Pct	100.000		43.41
2518	OPEN-SPACE LANDS	All	Mill	2.05000	6,074.00	7.80 12.45 4.65

1173.77
86.77
1260.54

4467.15
3207.21
120054

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

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2011 Tax Code : 41260

TAX CODE INFORMATION

Tax Year: 2011 Tax Code: 41260 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 38-01 Tax District 38
TIF Base: 0.00

41260 b6

OWNERSHIP INFORMATION

Name: TATE JAMES O & REBECCA A Type: 1 Legal
Alpha: TATE JAMES O & REBECCA A Mail To: Yes
Address: PO BOX 730
City: LAKESIDE ST: MT Zip: 59922 0730

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-2336-24-2-06-23-0000 Levy Dist: 38-01 Tax District 38
Desc Type: S
Township: 14 N Range: 09 W Section: 24
Subdiv: LCV SubDiv LCV
Block: 001 Lot: 015
Situs Address: 310 B ST
Situs City: 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 / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.06	20,922	569
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	1,535,199,902	3145,5437
					132,457	220,824	3714,6006
							x .51 341

3083.54
\$ 1906.80
1176.74

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2475	LINCOLN TOWN MAINT	All	Flat	15.00		15.00
3004	LINCOLN FIRE	All	Mill	16.86000	6,006.00	626201.26
8001	LINCOLN REFUSE	All	Rate	110.00	8.00	880.00
2517	LINCOLN HOSPITAL DISTRICT	All	Mill	17.87000	6,006.00	6637107.33
8013	SOIL & WATER	All	Mill	2.01000	6,006.00	74712.07
8008	FOREST FIRE	All	Pct	100.000	42.10	42.10
2474	LINCOLN TWN RID/DEBT	All	Pct	100.000	152.00	152.00
2518	OPEN-SPACE LANDS	All	Mill	2.06000	6,006.00	76512.27
						1322.13
						123321
						88.92

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

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2012 Tax Code : 41260

TAX CODE INFORMATION

Tax Year: 2012 Tax Code: 41260 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 38-01 Tax District 38
TIF Base: 0.00

\$ 1319.91

OWNERSHIP INFORMATION

Name: TATE JAMES O & REBECCA A Type: 1 Legal
Alpha: TATE JAMES O & REBECCA A Mail To: Yes
Address: PO BOX 730
City: LAKESIDE ST: MT Zip: 59922 0730

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-2336-24-2-06-23-0000 Levy Dist: 38-01 Tax District 38
Desc Type: S
Township: 14 N Range: 09 W Section: 24
Subdiv: LCV SubDiv LCV
Block: 1 Lot: 15
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 Short Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W, BLOCK 1, Lot 15, COS 557684/T

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.06	22,459	591
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	203,125	2952,342
						<i>134,712</i>	<i>225,584</i>
						<i>3543</i>	<i>5,933</i>
						<i>3042.96</i>	<i>1810.92</i>
						<i>1225.64</i>	<i>X.51282</i>

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2475	LINCOLN TOWN MAINT	All	Flat	15.00		15.00
3004	LINCOLN FIRE	All	Mill	17.03000	5,933.00	100.34
8001	LINCOLN REFUSE	All	Rate	110.00	8.00	880.00
2517	LINCOLN HOSPITAL DISTRICT	All	Mill	18.74000	5,933.00	111.18
8013	SOIL & WATER	All	Mill	2.03000	5,933.00	12.04
8008	FOREST FIRE	All	Pct	100.000	41.71	41.71
2474	LINCOLN TWN RID/DEBT	All	Pct	100.000	152.00	152.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	5,933.00	9.79
						<i>3.94</i>
						<i>1322.76</i>
						<i>1228.44</i>
						<i>94.27</i>

3045.41

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

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2013 Tax Code : 41260

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 41260 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 38-01 Tax District 38
TIF Base: 0.00

\$ 1375.40

OWNERSHIP INFORMATION

Name: TATE JAMES O & REBECCA A Type: 1 Legal
Alpha: TATE JAMES O & REBECCA A Mail To: Yes
Address: PO BOX 730
City: LAKESIDE ST: MT Zip: 59922 0730

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-2336-24-2-06-23-0000 Levy Dist: 38-01 Tax District 38
Desc Type: S
Township: 14 N Range: 09 W Section: 24
Subdiv: LCV SubDiv LCV
Block: 1 Lot: 15
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 Short Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W, BLOCK 1, Lot 15, COS 557684/T

Legal#: 2 Geo Code: Levy Dist: 38-01 Tax District 38
Desc Type: N
Township: Range: Section:
Full Desc:

VALUATION / ASSESSMENT

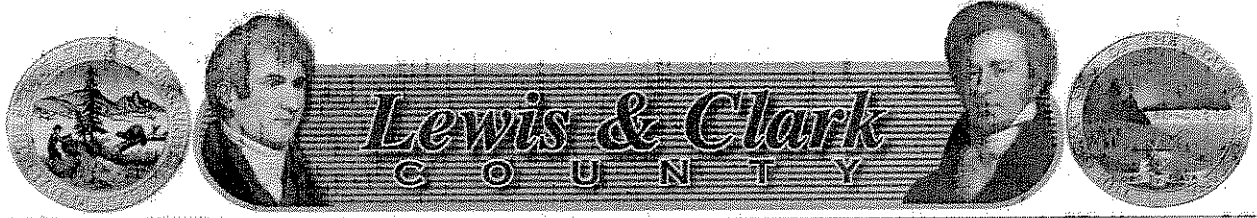
Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.05	24,124	613
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	208,175	5,288
2	6311	8	PV	FURNITURE & FIXTURES OF COMMERCIAL PROP.	16.00	0	0
						<i>137,756</i>	<i>232,299</i>
						<i>3499</i>	<i>5,901</i>
						<i>X-53374</i>	

3749.60
\$ 1867.56
1282.04

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2475	LINCOLN TOWN MAINT		All Flat	15.00		15.00
3004	LINCOLN FIRE		All Mill	17.17000	5,901.00	60,081.01
8001	LINCOLN SOLID WASTE		All Rate	110.00	8.00	880.00
2517	LINCOLN HOSPITAL DISTRICT		All Mill	17.74000	5,901.00	62,071.04

41.24
4261



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 - Commissioner Andy Hunthausen - Commissioner

RECEIVED

SEP 03 2014

Department of Revenue

RECEIVED

SEP 2 2014

LEWIS & CLARK COUNTY
COMMISSIONER

8/28/14

County Commissioners

I am writing this letter in regards to our apartments located in Tinseltown, Mt. at 310 E St.

We have always felt our taxes on this property was exceedingly 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 paperwork this has been done, and I am requesting a refund for the previous years we have been overtaxed.

Thank you

James and Rebecca Tate

Part V – For Department of Revenue Office Use Only

A field inspection was completed: interior, date 8/15/2014 exterior, date 8/15/2014
If either field inspection was not completed, reason why:

As a result of this informal review, an adjustment was was not made 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
 Other

Additional Notes

Per internal and external inspection the following changes were made: wall height is 8ft not 10 ft. structure type changed from garden apartment(211) to 4plex(104). Enclosed entry added and footage deducted from living area. Remeasured and made minor corrections. Physical condition changed to fair. Revised assessments for 2013 and 2014 tax years. Value Before=\$449,700 Value After=\$265,000

The results of this informal review were sent to the taxpayer on (date) _____
Reviewed by Brian Connolly Date 8/21/2014
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.

mw
9/1

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
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.

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity*		Taxable Value	
					Value As of 1/1/2002	Value As of 7/1/2008	Previous Year	Current Year
05-0000041260-001	6311 - Furniture and Fixtures of Commercial Properties	1.500%	16.00					
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

*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.

Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					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					21
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	2.540%	1.06	22,670	23,474	48,432		611
	3327 - Multifamily Imp. Rural Land	2.540%		205,889	285,726	216,568		2,973
	Property Value						5,933	
Totals				228,559	309,200	265,000	5,954	3,584

*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: 2014 Tax Code: 233624206230000 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 38-01 Tax District 38
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: TATE JAMES O & REBECCA A Type: 1 Legal
Alpha: TATE JAMES O & REBECCA A Mail To: Yes
Address: PO BOX 730
City: LAKESIDE ST: MT Zip: 59922 0730

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-2336-24-2-06-23-0000 Levy Dist: 38-01 Tax District 38
Desc Type: S
Township: 14 N Range: 09 W Section: 24
Subdiv: LCV SubDiv LCV
Block: 1 Lot: 15
Situs Address: 310 B ST
Situs City: LINCOLN ST: MT Zip: 59639
Full Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W, Short Desc: LINCOLN VILLA SITES, S24, T14 N, R09 W,
BLOCK 1, Lot 15, COS 557684/T BLOCK 1, Lot 15, COS 557684/T

Legal#: 2 Geo Code: Levy Dist: 38-01 Tax District 38
Desc Type: N
Township: Range: Section:

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

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2014 Tax Code : 233624206230000

LEGAL DESCRIPTION (Continued)

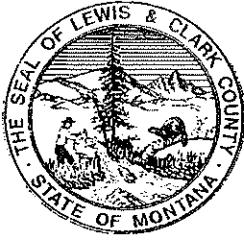
Full Desc:

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.06	25,669	634
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	114,781	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#	Type	Flat/Rate/ %/Mill	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

Re: Tax Refund
 Geo Code: 2336-242-06-23-000

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:

Summer and Rebecca Tate
3095 Boulder Rd. Box 720
Jackson, WY 83022

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

Summer Villa Site 524, T4N, R09W, BLOCK 1, LOT 15,
05 557684 JT

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

Year(s) 2009-2013
 Amount \$6,477.36

Reason for the refund request:

our taxes have been very high for years and
an error found in taxes made by the Dept of Revenue
and made adjustments in 2014.

Were taxes paid under protest: Yes No

If not, what is the reason they were not paid under protest?

-applied in 2008 and again in 2014

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Rebecca Tate
 Signature of Taxpayer

10/9/14
 Date