

RESOLUTION 2014 - 114

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

WHEREAS, Thomas J & Rhonda K Vogl were erroneously assessed for real property under Geo Code No. 1890-08-3-01-50-0000 / PIN # 14948; and

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

WHEREAS, the error occurred in tax year 2013; and

WHEREAS, a hearing was held on October 23, 2014;

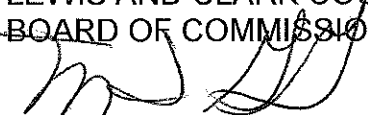
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

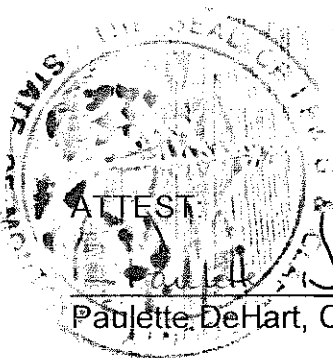
1. Thomas J & Rhonda K Vogl have paid the assessment in error.
2. Thomas J & Rhonda K Vogl have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$1,382.94 to Thomas & Rhonda Vogl, 6250 Elkhorn Road, Helena, MT 59602.

Dated this 23 day of October, 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair



  
Paulette DeHart, Clerk of the Board

3264819 B: M49 P: 1277 COUNTY  
10/24/2014 10:57 AM 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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October 15, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Vogl, Thomas J & Rhonda K  
6250 Elkhorn Rd  
Helena Mt 59602

Pin #: 14948 Geo-Code: 1890-08-3-01-50-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property. Please find documentation regarding the request. The taxpayer paid in full tax bill for 2013, but then Department of Revenue discovered that the property was not valued correctly.

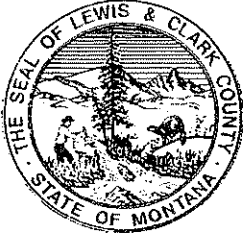
A refund is in order: Tax Year: 2013

\$	1,338.14	General Tax
	40.37	(2518) Open-Space Lands
	4.43	(8013) Soil & Water

***Total Refund Due \$1,382.94***

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: 05-1890-08-3-01-50-0000

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:

Vogel, Thomas J & Rhonda K  
6250 Elkton RD  
Helena MT 59602-9798

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

Canyon Ferry Ranches, 508, T10 N, R01 W, Lot 6

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

Year(s) 2013  
 Amount \$1,382.94

Reason for the refund request:

Our land taxes were assessed wrong. The Department of Revenue, after several phone calls, has helped us to straighten this out. We would now like the overpayment refunded to us.

Were taxes paid under protest:  Yes  No

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

When we called every year to ask about the amount we were told that the taxes needed to be paid at the full amount or we would be delinquent. This year we finally got a hold of Erissa at the Dept of Revenue and she helped get us going on it and explained the process.

Attached is other information for your consideration:  Yes  No

Thank you for your consideration.

Sincerely,

Thomas J Vogel  
Rhonda K Vogel  
 Signature of Taxpayer

10-17-14  
 Date

Date: 10/15/2014  
Time: 09:28:58

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 14948

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	18.95	91,930	2,335
						058 91,930	188 2,335

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8013	SOIL & WATER	All	Mill	2.06000	2,335.00	4.81
2516	ELKHORN MAINT	All	Flat	176.26		176.26
8008	FOREST FIRE	All	Pct	100.000	40.37	40.37
2518	OPEN-SPACE LANDS	All	Mill	1.90000	2,335.00	4.44
						225.88

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	26741	0000	90	09	Tax District 90	727.66	PD	04/25/2014	727.65	PD	05/29/2014
2013	26741	2516	90	09	ELKHORN MAINT	88.13	PD	04/25/2014	88.13	PD	05/29/2014
2013	26741	2518	90	09	OPEN-SPACE LANDS	2.22	PD	04/25/2014	2.22	PD	05/29/2014
2013	26741	8008	90	09	FOREST FIRE	40.37	PD	04/25/2014	0.00		
2013	26741	8013	90	09	SOIL & WATER	4.81	PD	04/25/2014	0.00		
					TOTAL:	863.19			818.00		

1,338.14 Tax TOTAL: refund  
2516 40.37 Open Space  
8013 4.43 S+W

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 26741 RECPT#: 1456325 DATE: 05/29/2014 DESC: 2nd Half Tax Payment

\$1382.94

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	90	09	Tax District 90	727.65	0.00	0.00	0.00
2516	90	09	ELKHORN MAINT	88.13	0.00	0.00	0.00
2518	90	09	OPEN-SPACE LANDS	2.22	0.00	0.00	0.00
TOTALS:				818.00	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	8690	VOGL RHONDA K	818.00
TOTAL:			818.00

YEAR: 2013 STMT#: 26741 RECPT#: 1441579 DATE: 04/25/2014 DESC: 1st Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	90	09	Tax District 90	727.66	14.55	30.10	0.00
2516	90	09	ELKHORN MAINT	88.13	1.76	3.65	0.00
2518	90	09	OPEN-SPACE LANDS	2.22	0.04	0.09	0.00
8008	90	09	FOREST FIRE	40.37	0.81	1.67	0.00

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

VOGL THOMAS J & RHONDA K  
6250 ELKHORN RD  
HELENA MT 59602-9758

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**TAX CODE INFORMATION**

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Tax Year:	2013	Tax Code:	14948	Status:	Active
Tax Type:	RE	Real Estate			
Bank Code:					
Levy Dist:	90-09	Tax District 90			
TIF Base:	0.00				

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**OWNERSHIP INFORMATION**

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Name:	VOGL THOMAS J & RHONDA K	Type:	1 Legal		
Alpha:	VOGL THOMAS J & RHONDA K	Mail To:	Yes		
Address:	6250 ELKHORN RD				
City:	HELENA	ST:	MT	Zip:	59602 9758

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**LEGAL DESCRIPTION**

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Legal#:	1	Geo Code:	05-1890-08-3-01-50-0000	Levy Dist:	90-09	Tax District 90
Desc Type:	S					
Township:	10 N	Range:	01 W	Section:	08	
Subdiv:	CFR			SubDiv CFR		
Block:		Lot:	6			
Full Desc:	CANYON FERRY RANCHES, S08, T10 N, R01 W, Lot 6					



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

October 15, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Vogl Thomas J & Rhonda K  
6250 Elkhorn Rd  
Helena Mt 59602-9758  
GEO Code# 05-1890-08-3-01-50-0000  
Assessment Code# 14948

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for year 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	91930	2335
To	1701	1058	188

Karie Frydenlund  
Lead PVS – Lewis & Clark, Broadwater & Meagher County  
(406)444-7978  
5 S Last Chance Gulch  
Helena, MT 59601  
kfrydenlund@mt.gov

ORION

D 05-1890-08-3-01-50-0000 Real Property

R0517856 Legal: CANYON FERRY RANCHES, S08 T10 N R01 W L01 S Owner: JOEL THOMAS J & RHONDA K 00677470 Tax Year: 2013

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2101
2 Reappraisal Land Value	190,841	190,841
3 Reappraisal Building Value	0	0
4 Total Reappraisal Value	190,841	190,841
5 Value Before Reappraisal	58,127	58,127
6 Phase In Value	168,678	168,678
7 Exempt Value (Home/Comstead)	76,748	76,748
8 Taxable Market Value	91,930	91,930
9 Tax Class	N/A	04
10 Taxable Percent	N/A	2.54
11 Taxable Value	2,335	2,335
12 Acres	18.948	18.948
13 TIF Base Value	0	0
14 TIF Incremental Value	0	0
15 Proration Factor (for testing)	0.000	0.000
16 Total Mills	N/A	623.260
17 Tax Amount (Ad Valorem)	1,455.31	1,455.31
18 HOMESTEAD CAP INFORMATION	N/A	
19 Res Value Under Cap Incl OBY	\$0	
20 Residential Value Over Cap	\$0	
21 Condo Value Under Cap Incl OBY	\$0	
22 Date Last Calculated	N/A	10/16/2013 07:32 PM
23 Prior Cycle Market Value	58,127	58,127
24 AG Forest Taxable Value Adj	0	

Total Lines: 24

Before AB26 (Tax Year 2013)

ORION

D 05-1890-08-3-01-50-0000 Real Property

R0517856 Legal: CANYON FERRY RANCHES, S08 T10 N R01 W L01 S Owner: JOEL THOMAS J & RHONDA K 00677470 Tax Year: 2013

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	1701
2 Reappraisal Land Value	1,095	1,095
3 Reappraisal Building Value	0	0
4 Total Reappraisal Value	1,095	1,095
5 Value Before Reappraisal	876	876
6 Phase In Value	1,058	1,058
7 Exempt Value (Home/Comstead)	0	0
8 Taxable Market Value	1,058	1,058
9 Tax Class	N/A	3
10 Taxable Percent	N/A	17.78
11 Taxable Value	188	188
12 Acres	18.948	18.948
13 TIF Base Value	0	0
14 TIF Incremental Value	0	0
15 Proration Factor (for testing)	0.000	0.000
16 Total Mills	N/A	623.260
17 Tax Amount (Ad Valorem)	117.17	117.17
18 HOMESTEAD CAP INFORMATION	N/A	
19 Res Value Under Cap Incl OBY	\$0	
20 Residential Value Over Cap	\$0	
21 Condo Value Under Cap Incl OBY	\$0	
22 Date Last Calculated	N/A	04/21/2014 12:47 PM
23 Prior Cycle Market Value	0	0
24 AG Forest Taxable Value Adj	0	0

Total Lines: 24

After AB26 (Tax Year 2013)