

RESOLUTION 2014 - 126

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

WHEREAS, East Bench Golf Course, LLP was erroneously assessed for real property under Geo Code No. 1889-06-1-01-01-0000 / PIN No. 10469; 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 November 25, 2014;

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

1. East Bench Golf Course, LLP has paid the assessment in error.
2. East Bench Golf Course, LLP has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

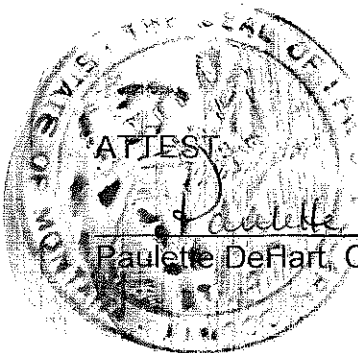
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$1,027.86 to East Bench Golf Course, LLP, 4020 Lake Helena Drive, Helena, MT 59602

Dated this 25 day of November, 2014.


LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS



Susan Good Geise, Chair



ATTEST

  
Paulette DeHart, Clerk of the Board

3266217 B: M49 P: 2517 COUNTY  
11/25/2014 01:10 PM Pages: 1 of 9 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 27, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: East Bench Golf Course LLP  
4020 Lake Helena Dr  
Helena Mt 59 602

Pin # 10469

Geo-Code# 1889-06-1-01-01-0000

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

\$	972.14	General Tax
	2.98	(2518) Open-Space Lands
	3.24	(8013) Soil & Water
	5.02	(2121) Forestvale Cemetery
	34.45	(East Valley Fire)
	10.03	(Mosquito)

**Total Refund Due \$1027.86**

Thanking you in advance, I am,

Cheryl Green  
Supervisor/Delinquent Tax Collector

Date: 10/27/2014  
Time: 08:03:37

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 10469

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2311	4	RV	GOLF COURSE LAND	182.22	1,020,182	12,956
1	3527	4	IM	MULTIFAMILY IMP. ON CITY/TOWN LOTS	38,124 0.00	40,480	1,028,968
1	3671	4	IM	GOLF COURSE IMPROVEMENTS	1,464,81 0.00	1,661,563	21,102 19,595
						2,722,225	35,086
						2,522,487	33,519

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3001	EAST VALLEY FIRE	All	Mill	21.98000	35,086.00	771.19
8006	MOSQUITO	All	Mill	6.40000	35,086.00	224.55
8003	SCRATCH GRAVEL	All	Rate	96.00	2.00	192.00
2121	FORESTVALE CEM	All	Mill	3.20000	35,086.00	112.28
8013	SOIL & WATER	All	Mill	2.06000	35,086.00	72.28
8043A	WATER QUAL/COMM/CNTY	All	Rate	33.82	1.00	33.82
8004	HLN VLY IRG	All	Rate	16.51	168.70	2,785.24
8005	HLN VLY CNS	All	Rate	1.45	168.70	244.62
2518	OPEN-SPACE LANDS	All	Mill	1.90000	35,086.00	66.66
						4,502.64

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	23858	0000	10	06	Tax District 10	20,794.51	10,883.33	PD	11/25/2013	10,883.32	
2013	23858	2121	10	06	FORESTVALE CEM	167.26	56.14	PD	11/25/2013	56.14	
2013	23858	2518	10	06	OPEN-SPACE LANDS	63.68	33.33	PD	11/25/2013	33.33	
2013	23858	3001	10	06	EAST VALLEY FIRE	736.74	385.60	PD	11/25/2013	385.59	
2013	23858	8003	10	06	SCRATCH GRAVEL		96.00	PD	11/25/2013	96.00	
2013	23858	8004	10	06	HLN VLY IRG		1,392.62	PD	11/25/2013	1,392.62	
2013	23858	8005	10	06	HLN VLY CNS		122.31	PD	11/25/2013	122.31	
2013	23858	8006	10	06	MOSQUITO	214.52	112.28	PD	11/25/2013	112.27	
2013	23858	8013	10	06	SOIL & WATER	69.04	72.28	PD	11/25/2013	0.00	
2013	23858	8043A	10	06	WATER QUAL/COMM/CNTY		16.91	PD	11/25/2013	16.91	
TOTAL:							13,170.80			13,098.49	

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

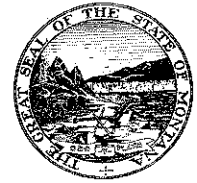
YEAR: 2013 STMT#: 23858 RECPT#: 1456112 DATE: 05/28/2014 DESC: 2nd Half Protested Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	06	Tax District 10	972.14	10,883.32	0.00	10,883.32
2121	10	06	FORESTVALE CEM	5.02	56.14	0.00	56.14
2518	10	06	OPEN-SPACE LANDS	2.98	33.33	0.00	33.33
3001	10	06	EAST VALLEY FIRE	34.45	385.59	0.00	385.59
8003	10	06	SCRATCH GRAVEL		96.00	0.00	96.00
8004	10	06	HLN VLY IRG		1,392.62	0.00	1,392.62
8005	10	06	HLN VLY CNS		122.31	0.00	122.31
8006	10	06	MOSQUITO	10.03	112.27	0.00	112.27
8043A	10	06	WATER QUAL/COMM/CNTY		16.91	0.00	16.91

SAW 3.24  
1027.86



# Montana Department of Revenue



**Mike Kadas**  
Director

**Steve Bullock**  
Governor

October 17, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: East Beach Golf Course LLP  
4020 Lake Helena Dr  
Helena Mt 59602-9543  
GEO Code# 05-1889-06-1-01-01-0000 (10469)  
05-1889-06-4-01-01-0000 (27441)

Dear Board of County Commissioners:

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

Tax Year: 2013 <b>1889-06-1-01-01-0000</b>	Class Code	Market Value	Taxable Value
From	2311	1020182	12956
	3527	40480	1028
	3671	1661563	21102
To	2311	1020182	12956
	3527	38124	968
	3671	1464181	19595

Tax Year: 2013 <b>1889-06-4-01-01-0000</b>	Class Code	Market Value	Taxable Value
From	2311	255461	3244
	3671	642112	8155
To	2311	255461	3244
	3671	550906	6997

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

Lewis & Clark County  
Dept of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59601-4178  
(406) 444-4000



*East Bench  
Course*

**ADDRESS SERVICE REQUESTED 0000010469**

EAST BENCH GOLF COURSE LLP  
4020 LAKE HELENA DR  
HELENA, MT 59602-9543

Dear Property Taxpayer:

This property assessment notice is to inform you, for property tax purposes, of the market and productivity value of your property.

### **Understanding This Assessment Notice**

Montana law requires the department to send an assessment notice to property owners at the beginning of each reappraisal cycle and whenever one or more of these events occurs: a change in ownership, a change in classification or a change in value. Note that this is not a tax bill.

Please review this information thoroughly. If you have questions or concerns, or would like further details about your property taxation values, please call your local Department of Revenue office. We welcome hearing from you.

If you disagree with the property values identified on this assessment notice and wish to file an appeal, you must do so within 30 days of the date on this notice. If you do not dispute your assessment notice within 30 days after the date on the notice, you forfeit your right to appeal. *See page 2 for appeal instructions.*

### **Reviewing Your Property's Market Value and Classification**

**Change in Taxable Value.** The column labeled "Market/Productivity Value" shows the prior appraisal cycle value ("As of 1/1/2002") and the current appraisal cycle value ("As of 7/1/ 2008") of real property or the current year's depreciated value of personal property. The shaded column labeled "Taxable Value, Current Year" reflects the efforts of Montana lawmakers to mitigate property tax increases on real property due to the reappraisal. Comparing the shaded columns labeled "Taxable Value, Previous Year and Current Year" shows the change in taxable value of your property.

**Personal Property.** The 2013 Legislature passed Senate Bill 96, changing how Montana taxes business equipment. The first \$100,000 in the statewide aggregate market value of an individual or business entity's class-eight business equipment is exempt from taxation. The next \$6 million of aggregate taxable market value is taxed at 1.5 percent. Any portion of aggregate taxable market value greater than \$6,100,000 is taxed at three percent.

**Livestock.** While there is not a property tax on livestock, there are per capita fees assessed against all livestock as prescribed by the Board of Livestock annually. The per capita fees are billed by the Department of Revenue in November each year separately from any property tax. Changes in livestock numbers and/or ownership that occur after February 1 cannot be adjusted at the time of billing. If this notice does not reflect your livestock correctly as of February 1, 2014 please call your local Department of Revenue office.

**Mobile Homes.** If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office.

### **Appealing Your Property's Market Value or Classification**

If you disagree with the property values identified in this assessment notice, please use the process below to initiate an appeal. Please note that this process can only be used to appeal property values and *not your property taxes.*

- **Request an Informal Review.** To do this, please complete a Request for Informal Review (Form AB-26) and send it to the local Department of Revenue office in the county in which your property is located within 30 days after the date on this assessment notice. AB-26 forms are available at your local Department of

Revenue office or online at [revenue.mt.gov/home/property](http://revenue.mt.gov/home/property) and click on forms. Please note that you have only 30 days from the date of this notice to dispute your property valuation for this current tax year or the tax year identified on this notice. If you file an AB-26, you have the right to request information specific to your property. For agricultural, commercial, forestland and residential property, you can submit a Form AB-26 at any time but only once each valuation cycle.

Once we have had the opportunity to review your property values we will send you a letter explaining our determination. If you are not satisfied with the results of this informal review, you have the right to appeal our decision to the County Tax Appeal Board (CTAB) in the county in which your property is located. If you chose to appeal the department's decision to the CTAB, you must file your appeal within 30 days of the date on your determination letter.

- **File an Appeal Directly to the County Tax Appeal Board.** To do this, please complete a Property Tax Appeal Form and send it to the Clerk and Recorder in the County in which the property is located before the latest of the three following dates: 30 days after you receive this assessment notice, 30 days after you receive our determination of your AB-26 informal review or by the first Monday in June. Property tax appeal forms are available at your local County Clerk and Recorder's office or online at [stab.mt.gov](http://stab.mt.gov). You can find a more complete description of the appeal process on the State Tax Appeal Board's website at [stab.mt.gov](http://stab.mt.gov).

### **Paying Taxes Under Protest**

If you chose to appeal the property values identified in this assessment notice or the classification we have assigned to your property and your taxes become due before your informal review or appeal is resolved, you will need to:

- Pay the taxes disputed under protest by the due date *and*
- Specify the grounds of your protest in writing to the county treasurer.

If you do not pay your taxes under protest, you will not be entitled to a refund if your property values are reduced. Please contact your county treasurer for more information about paying taxes under protest or appealing your property taxes to your local County Tax Appeal Board.

### **Property Tax Assistance Programs**

Several assistance programs are available to qualifying Montana property owners. Please see the enclosed worksheet for detailed descriptions of these programs.

- Montana Disabled Veterans or Spouses of Montana Disabled Veterans (Section 15-6-211, MCA)
- Property Tax Assistance Program (Section 15-6-134, MCA)
- Extended Property Tax Assistance Program (Section 15-6-193, MCA)
- Elderly Homeowner/Renter Income Tax Credit (Section 15-30-2337 through 15-30-2341, MCA)

### **Property Tax Exemptions**

If you believe you may qualify for a tax exemption, you must submit an application to the Department of Revenue office in the county in which your property is located. Applications must be submitted by March 1. If you have already applied for and were granted an exemption after 1981 and your property or use of your property has not changed, you do not need to reapply for exemption. However, if your property or its use changed after 1981, you will need to reapply for an exemption. Exemption applications are available at your local Department of Revenue office or at [revenue.mt.gov/home/property](http://revenue.mt.gov/home/property) and click on forms.

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

Owner(s):  
EAST BENCH GOLF COURSE LLP

2014 Property Assessment Notice  
Property Subject to Taxation

Date: 8/28/2014  
Assessment Code: 0000010469  
Levy District: 248706  
2013 Mill Levy: 651.960

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* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
S06, T10 N, R02 W, TRACT IN E2 05-1889-06-1-01-01-0000	2311 - Golf Course Land	1.240%	182.23	1,093,350	1,093,350	1,317,453	12,956	12,824
	3527 - Multifamily Imp. on City/Town Lots	2.470%		50,309		73,890	1,028	967
	3671 - Golf Course Improvements	1.240%		1,436,291	1,436,291	1,917,472	21,102	18,665
<b>Totals</b>				<b>2,579,950</b>	<b>2,529,641</b>	<b>3,308,815</b>	<b>35,086</b>	<b>32,456</b>

\*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.

05-1889-06-1-01-01-0000

**Part V – For Department of Revenue Office Use Only**

A field inspection was completed:  interior, date 8/12/2014  exterior, date 8/12/2014

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 changes were made:moved pole building to Par3 for correction. moved asphalt (parking lot)here for correction, added a bathroom ,checked measurements and added a couple of lean-to's.Regulation class changed to a class 2 with average rating(similar to Bill Roberts) Value Before=\$3,611,312 Value After=\$3,308,815

The results of this informal review were sent to the taxpayer on (date) \_\_\_\_\_

Reviewed by Brian Connolly Date 08/20/2014

Title Commercial Appraiser

**Part VI – Appealing an Informal Review**

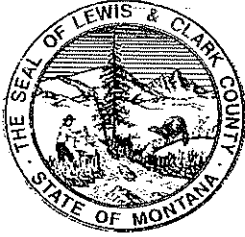
Per MCA 15-7-102(6), if any property owner feels aggrieved by the department’s decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board 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.

*CP WW*





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

Re: Tax Refund  
Geo Code: 1889-06-1-01-01-0000

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:

East Bench Golf Course, LLP  
4020 LAKE Helena DR  
Helena, MT 59602

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

SUB, TION, R02 W, Tract IN E2

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

Year(s) 2013  
Amount \$1,027.86

Reason for the refund request:

Paid Under Protest

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]  
Signature of Taxpayer

11-2-14  
Date