

RESOLUTION 2014 - 138

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

WHEREAS, Robert C Scruton was erroneously assessed for personal property under Pin No. 000091601; and

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

WHEREAS, the error occurred in tax year 2014; and

WHEREAS, a hearing was held on December 4, 2014.


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

1. Robert C Scruton has paid the assessment in error.
2. Robert C Scruton has proven a refund is due to him.
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 \$91.02 to Robert C Scruton, 4441 N. Montana Avenue, Helena, MT 59602

Dated this 4 day of December, 2014

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair



3266524 B: M49 P: 2780 COUNTY  
12/04/2014 10:59 AM Pages: 1 of 6 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

---

July 23, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Robert C Scruton  
4441 N Montana Ave  
Helena, MT 59602

Pin #: 000091601

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 2014, but then Department of Revenue discovered that the taxpayer is eligible for property tax assistance.

A refund is in order: Tax Year: 2014

\$	40.95	General Tax
	.22	(2121) Forestvale Cemetery
	.13	(2518) Open-Space Lands
	1.29	(3002) West Valley Fire
	48.00	(8003) Scratch Gravel Landfill
	.43	(8006) Mosquito

***Total Refund Due \$91.02***

Thanking you in advance, I am,

Date: 07/17/2014  
Time: 08:20:20

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfryd@clund

Tax Year: 2014 Tax Code : 000091601

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 000091601 Status: Active  
 Tax Type: MH Mobile Homes  
 Bank Code:  
 Levy Dist: 10-03 Tax District 10  
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: SCRUTON ROBERT C Type: 1 Legal  
 Alpha: SCRUTON ROBERT C Mail To: Yes  
 Address: 4441 N MONTANA AVE  
 City: HELENA ST: MT Zip: 59602 7236

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	3,376	83
						3,376	83 17

PAYOFF INFORMATION (AS OF: 07/17/2014)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
----------	--------	----------	-----------------	-----------------	-----------------	-----------------	-------------------	-----------

NO TAXES OWED FOR Tax Code : 000091601

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2014	747	0000	10	03	Tax District 10	10.54	25.75	PD	05/30/2014	25.74	PD	05/30/2014
2014	747	2121	10	03	FORESTVALE CEM	.05	0.14	PD	05/30/2014	0.13	PD	05/30/2014
2014	747	2518	10	03	OPEN-SPACE LANDS	.03	0.08	PD	05/30/2014	0.08	PD	05/30/2014
2014	747	3002	10	03	WEST VALLEY FIRE	.33	0.81	PD	05/30/2014	0.81	PD	05/30/2014
2014	747	8003	10	03	SCRATCH GRAVEL	48.00	48.00	PD	05/30/2014	48.00	PD	05/30/2014
2014	747	8006	10	03	MOSQUITO	.10	0.27	PD	05/30/2014	0.26	PD	05/30/2014
2014	747	8012	10	03	WATER QLTY OUTSIDE CITY		4.23	PD	05/30/2014	4.23	PD	05/30/2014
TOTAL:							79.28			79.25		

Refund Taxes 40.95  
 FC .22  
 O Space .13  
 WV Fee 1.29  
 Scratch Gravel 48.00  
 Tyler Technologies Tax-Wise County Taxation Software

Mosq 43  
 91.02

05-1888-08-2-01-01-0002  
 #91601

Demetron, Robert

ORION

- Appraisal Home
- Property
- Activities
- Partly
- Configuration
- Processes
- Administration
- Parties

D 05-1888-08-2-01-01-0002 Manufactured Homes not Attached to Real

Assessment: Values Selection Detail

Assessment Values Totals Page

Class	Value	Totals	6201	6237
1	Reappraisal Land Value	0	0	0
2	Reappraisal Building Value	6,370	0	6,370
3	Total Reappraisal Value	6,370	0	6,370
4	Value Before Reappraisal	6,910	0	6,910
5	Phase In Value	6,370	0	6,370
6	Exempt Value (Home/Constead)	2,994	0	2,994
7	Taxable Market Value	3,376	0	3,376
8	Tax Class	N/A	4	4
9	Taxable Percent	N/A	2.47	0.49
10	Taxable Value	0	0	0
11	TIF Base Value	0	0	0
12	TIF Incremental Value	0	0	0
13	TIF Factor (for testing)	2,000	0	0
14	Total Mills	N/A	1,000	1,000
15	Tax Amount (Ad Valorem)	11.04	649,530	649,530
16	HOMESTEAD CAP INFORMATION	N/A	0.00	11.04
17	Res Value Under Cap Incl OBV	\$0	\$6,370	\$0
18	Condo Value Under Cap Incl OBV	\$0	\$0	\$0
19	Date Last Calculated	N/A	05/02/2014 08:54:AM	05/02/2014 08:54:AM
20	Prior Cycle Market Value	6,910	6,910	0
21	AG Forest Taxable Value Adj	0	0	0

Total Lines: 23

7-17-2014 9:17 AM

Messages

AFTER 2014 PTAP

To Cheryl 7-17-14

# ORION

- Appraisal Home
- Property
- Add a Property
- Edit a Property
- Property History
- Go to IT

- Party
- Add a Party
- Edit a Party
- Related Party Groups

- Reporting
- Activities
- List Managers
- Scale & Columns

- Administration
- View Job Queue
- View Job History
- View Job Schedule

- Processes
- Assessment Notices

- Configuration
- System Setup
- Module Setup

D 05-1888-08-2-01-01-0002 Manufactured Homes not Attached to Real

Assessment Values Selection Detail  
 Assessment Values 6201

Line	Description	Value
1	Class	6201
2	Reappraisal Land Value	0
3	Reappraisal Building Value	6,370
4	Total Reappraisal Value	6,370
5	Value Before Reappraisal	6,910
6	Phase In Value	6,370
7	Exempt Value (Home/Comstead)	2,994
8	Taxable Market Value	3,376
9	Tax Class	04
10	Taxable Percent	2.47
11	Taxable Value	83
12	Acres	0
13	TIF Base Value	0
14	TIF Incremental Value	0
15	Proportion Factor (for testing)	0
16	Total Mills	649.530
17	Tax Amount (Ad Valorem)	53.91
18	HOMESTEAD CAP INFORMATION	
19	Res Value Under Cap Incl OBY	
20	Residential Value Over Cap	\$6,370
21	Condo Value Under Cap Incl OBY	
22	Date Last Calculated	03/22/2014 08:34:PM
23	Prior Cycle Market Value	6,910
24	AG Forest Taxable Value Adj	

BEFORE 2014 PTAP



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

Re: Tax Refund  
Geo Code: 91601

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:

Robert C Scruton  
4441 N. Montana Ave  
Helena, MT 59602

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

1971 Champion 14x56

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

Year(s) 2014  
Amount \$91.02

Reason for the refund request:

PTAP

Were taxes paid under protest:  Yes  No

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

Didn't know

Attached is other information for your consideration:  Yes  No

Thank you for your consideration.

Sincerely,

Robert C Scruton  
Signature of Taxpayer

Nov 29, 2014  
Date