

RESOLUTION 2014 - 142

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

WHEREAS, Kelly Borsberry was erroneously assessed for real property under PIN No. 8933; and

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

WHEREAS, the error occurred in tax year 2011, 2012 and 2013; and

WHEREAS, a hearing was held on June 19, 2014;

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

1. Kelly Borsberry has paid the assessment in error.
2. Kelly Borsberry 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 \$282.00 to Kelly Borsberry, 832 Leppert Stree, San Diego, CA 92114.

Dated this 18th day of December, 2014.



ATTEST:

Paulette DeHart

Paulette DeHart, Clerk of the Board

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Susan Good Geise
Susan Good Geise, Chair

3267124 B: M49 P: 3311 COUNTY
12/18/2014 10:50 AM Pages: 1 of 5 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

November 26, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Kelly Borsberry
832 Leppert St
San Diego, CA 92114

Pin #: 8933

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 taxes in full. Scratch Gravel Landfill.

A refund is in order: Tax Year: 2011 thru 2013

\$282.00 (8003) Scratch Gravel Landfill

Total Refund Due \$282.00

Thanking you in advance, I am,



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

Re: Tax Refund
Geo Code: 8933

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:

Kelly BORSBERRY
1918 Wilder 832 Leppert St
Helena, MT 59601 San Diego, CA 92114

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

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

Year(s) 2011 - 2013
Amount \$ 282.00

Reason for the refund request:

scratch gravel landfill paid with no
Building

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 of Taxpayer

Date

12-8-2014



**LEWIS AND CLARK COUNTY
REQUEST FOR SOLID WASTE REFUND
OR REMOVAL OF FEE**

I hereby request a refund / removal of a Lewis and Clark County solid waste fee.
[circle one]

Property I.D. Number	(from upper left corner of tax notice)	<u>8933</u>
<u>1918 WILDER</u>		
Name and Mailing Address of Legal Owner	<u>Kelly Borsberry</u>	
Phone Number	City <u>HELENA</u>	State <u>MT</u> Zip <u>59601</u>
Tax I.D. # [required]	<u>516-84-2160</u>	
Reason for Request	<u>TOR DOWN HOUSE</u> <u>IN JUNE 2009. HAVE NOT</u> <u>REBUILT YET.</u>	
Use reverse side for additional information.		

PLEASE NOTE: You must enclose a copy of all pertinent tax notices with this request.

Kelly Borsberry Signature of Taxpayer 11/3/2014 Date

Comments: Permits issued in 2010 - this permit has been used -
Permits issued 2011, 2012 + 2013 - Never used -

Board Recommends Approval Board Recommends Denial

Bill Michelson District Representative 11/20/14 Date

This request may be mailed to one of the following locations.

LINCOLN
Chairperson
Lincoln Solid Waste District
P.O. Box 693
Lincoln, MT 59639

SCRATCH GRAVEL
Chairperson
Scratch Gravel Solid Waste Dist.
3402 Cooney Drive
Helena, MT 59601

AUGUSTA
Chairperson
Augusta Solid Waste Dist.
P.O. Box 251
Augusta, MT 59410

Maria Penna
Accounting Technician
Ph: 406-447-8037
Fax: 406-447-8033



3402 Cooney Drive
Helena, Montana
59602
mpenna@lccountymt.gov

LEWIS AND CLARK COUNTY

Public Works Department

To: Scratch Gravel Solid Waste District Board

From: Maria Penna, Accounting Technician *Maria*

Date: November 20, 2014

RE: Scratch Gravel Solid Waste Assessment Refund Request
Kelly Borsberry – Property Tax ID #: 8933

On November 7, 2014, the Scratch Gravel Solid Waste District received a request for a solid waste refund from Kelly Borsberry, 1918 Wilder St, Helena MT.

Mr. Borsberry states he tore down the house in 2009 and has not rebuilt.

Per Cheryl Green, Property Tax Supervisor, this property was assessed in 2010, 2011, 2012 and 2013 for the Scratch Gravel Solid Waste District.

Mr. Borsberry used the solid waste permit in 2010 and therefore does not qualify for reimbursement, however he did not use the permits for 2011, 2012 and 2013. The assessment was removed in 2014 and the permit for Fiscal Year 2015 has been canceled.

Staff recommends the Board approve reimbursement of the 2011, 2012 and 2013 assessments for a total of \$282.