

RESOLUTION 2014 - 145

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

WHEREAS, David & Patricia Cameron were erroneously assessed for property under Geo Code 1890-30-2-02-30-0000, PIN No. 14922; and

WHEREAS, David & Patricia Cameron are exempt from taxation due to his 100% Disabled American Veteran status; and

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

WHEREAS, the error occurred for tax year 2014; and

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

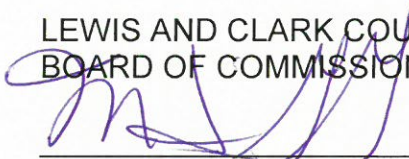
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. David & Patricia Cameron have paid the assessed tax.
2. David & Patricia Cameron have proven a refund is due to them.
3. The claims for refund were filed within five years of the collection.


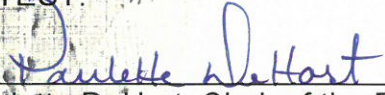
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$525.09 to David & Patricia Cameron, 5945 Heartache Road, East Helena, MT 59635.

Dated this 23 day of December, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair

ATTEST:



Paulette DeHart, Clerk of the Board

3267300 B: M49 P: 3475 COUNTY
12/23/2014 10:18 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

December 15, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Cameron, David & Patricia
 5945 Heartache Rd
 East Helena Mt 59635

Pin #: 14922

Geo-Code: 1890-30-2-02-30-0000

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 the first ½ of 2014 taxes. Department of Revenue discovered that the property owner qualified for Disabled Veteran assistance. Second half taxes revised.

A refund is in order: Tax Year: 2014

\$	518.95	General Tax
	1.44	(2518) Open-Space Lands
	4.70	(8013) Soil & Water

Total Refund Due \$525.09

Thanking you in advance, I am,

A handwritten signature in cursive script that reads "Cheryl Green".

Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 12/11/2014
Time: 09:43:19

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2014 Tax Code : 14922

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	10.00	68,423	1,690
1	2140	4	RV	DAV LAND-EXEMPT	0.00	0	0
1	3145	4	IM	100% DISABLED VETERAN'S IMPROVEMENTS	0.00	50,380	4,317
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	45,845	1,132
						114,268	2,822

Handwritten notes: 452, 112, 564

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
3020	TRI-LAKES FSA	All	Pct	100.000	152.00	152.00
8013	SOIL & WATER	All	Mill	2.08000	2,822.00	5.87
8008	FOREST FIRE	All	Pct	100.000	43.75	43.75
2518	OPEN-SPACE LANDS	All	Mill	1.70000	2,822.00	4.80
						302.42

Handwritten note: DAV

PAYOFF INFORMATION (AS OF: 12/11/2014)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2014	9270		0.00		990.91	Current	0.00	990.91
								990.91

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2014	9270	0000	90	09	Tax District 90	345.56	864.51	PD	11/28/2014	864.51	DUE	05/31/2015
2014	9270	2518	90	09	OPEN-SPACE LANDS	2.40	2.40	PD	11/28/2014	2.40	DUE	05/31/2015
2014	9270	3020	90	09	TRI-LAKES FSA	76.00	76.00	PD	11/28/2014	76.00	DUE	05/31/2015
2014	9270	8003	90	09	SCRATCH GRAVEL	48.00	48.00	PD	11/28/2014	48.00	DUE	05/31/2015
2014	9270	8008	90	09	FOREST FIRE	43.75	43.75	PD	11/28/2014	0.00		
2014	9270	8013	90	09	SOIL & WATER	5.87	5.87	PD	11/28/2014	0.00		
TOTAL:						1,040.53				990.91		

PAYMENT HISTORY (SELECTED TAX YEAR: 2014)

YEAR: 2014 STMT#: 9270 RECPT#: 1525125 DATE: 11/28/2014 DESC: ELECTRONIC PAYMENT TYPE(1) P1

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	90	09	Tax District 90	864.51	0.00	0.00	0.00
2518	90	09	OPEN-SPACE LANDS	2.40	0.00	0.00	0.00
3020	90	09	TRI-LAKES FSA	76.00	0.00	0.00	0.00
8003	90	09	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
8008	90	09	FOREST FIRE	43.75	0.00	0.00	0.00
8013	90	09	SOIL & WATER	5.87	0.00	0.00	0.00

City of Lewis and Clark County Treasurer

Handwritten notes: Sent tax = 518.95, OP, SW, 4.70, \$ 525.09, 10/28/15

ORION

◆ Appraisal Home
 ◆ Property
 Add a Property
 Find a Property
 Property History
 GIS Map
 ◆ Party
 Add a Party
 Find a Party
 Related Party Groups
 ◆ Reporting
 ◆ Activities
 List Manager
 Splits & Combos
 ◆ Administration
 View Job Queue
 View Job History
 View Job Schedule
 ◆ Processes
 Assessment Notices
 ◆ Configuration
 System Code Setup
 Market Setup

05-1890-30-2-02-30-0000 Real Property
 * Summary General Exemptions Assessment Appraisal Final Value Transfer V Appraisal Waiver Note Cbml Sale Documents
 R0617829 Legal S30 T10 N1 R01 W1 TR IN NSNW4 Owner CAMERON DAVID A & PATRICIA A (00082320) Tax Year 2014
 Situs 5945 HEARTACHE RD, EAST HELENA, MT 59635 As Of 10/31/2013 >

Calculable Values
 Last Calc: 9/27/2014 6:02:19 PM

Assessment Values Selection Detail	2101	2140	3145	3301
1 Class	Totals			
2 Reappraisal Land Value	129,100	0	0	0
3 Reappraisal Building Value	86,500	0	0	86,500
4 Total Reappraisal Value	215,600	0	0	86,500
5 Value Before Reappraisal	132,100	33,414	78,590	7,910
6 Phase In Value	129,100	0	0	86,500
7 Exempt Value (Home/Comstead)	101,332	0	0	40,655
8 Taxable Market Value	114,268	68,423	0	45,845
9 Tax Class	N/A	4	4	4
10 Taxable Percent	N/A	2.47	0	2.47
11 Taxable Value	2,822	1,690	0	1,132
12 Acres	10.000	0.000	0.000	0.000
13 TIF Base Value	0	0	0	0
14 TIF Incremental Value	0	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000	0.000
16 Total Mills	N/A	612.690	612.690	612.690
17 Tax Amount (Ag Valorem)	1,729.02	1,035.45	0.00	693.57
18 HOMESTEAD CAP INFORMATION	N/A			
19 Res Value Under Cap Incl OBY	\$86,500	\$0	\$0	\$86,500
20 Residential Value Over Cap	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	09/27/2014,06:02:PM	09/27/2014,06:02:PM	09/27/2014,06:02:PM
23 Prior Cycle Market Value	132,500	45,600	0	86,900
24 AG Forest Taxable Value Adj	0	0	0	0

Exclude from Notice Extract - This property will be excluded from the notice extract.

2014 BEFORE DAV WORK UP (14922) KF

1st 1/2 paid
 2nd 1/2 needs to be revised DRZ

1 Class	Totals	2101	2140	3145	3301
2 Reappraisal Land Value	129,100	34,500	94,600	0	0
3 Reappraisal Building Value	86,500	0	0	77,957	8,543
4 Total Reappraisal Value	215,600	34,500	94,600	77,957	8,543
5 Value Before Reappraisal	132,100	12,186	33,414	77,957	8,543
6 Phase In Value	215,600	34,500	94,600	77,957	8,543
7 Exempt Value (Home/Comstead)	101,332	16,215	44,462	36,640	4,015
8 Taxable Market Value	114,268	18,285	50,138	41,317	4,528
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.47	0	0	2.47
11 Taxable Value	564	452	0	0	112
12 Acres	10,000	10,000	0,000	0,000	0,000
13 TIF Base Value	0	0	0	0	0
14 TIF Incremental Value	0	0	0	0	0
15 Proration Factor (for testing)	4,000	1,000	1,000	1,000	1,000
16 Total Mills	N/A	612.690	612.690	612.690	612.690
17 Tax Amount (Ad Valorem)	345.56	276.94	0.00	0.00	68.62
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$86,500	\$0	\$0	\$0	\$86,500
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	12/10/2014, 10:26:AM	12/10/2014, 10:26:AM	12/10/2014, 10:26:AM	12/10/2014, 10:26:AM
23 Prior Cycle Market Value	132,500	45,600	0	0	86,900
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment:

Total Lines: 23

2014 AFTER DAV WORK UP 2014 (14922) KF

1st 1/2 paid
 2nd 1/2 needs to be reuser
 Dh



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

Re: Tax Refund
Geo Code: 14922

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:

David & Patricia Cameron
5945 Heartache Rd
E. Helena, MT 59635

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

Section 30 Township 10N Range 1W
Tr in N2NW4

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

Year(s) 2014
Amount \$525.09

Reason for the refund request:

DAV

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,

David A. Cameron
Signature of Taxpayer

16 Dec 2014
Date