

RESOLUTION 2014 - 20

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

WHEREAS, Tim & Debbie Gunderson were erroneously assessed for property under Geo code 000093734; and

WHEREAS, Tim & Debbie Gunderson, have qualified for the Extended Property Tax Assistance program; and

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

WHEREAS, the error occurred for tax year 2013; and

WHEREAS, a hearing was held on February 20, 2014;

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

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

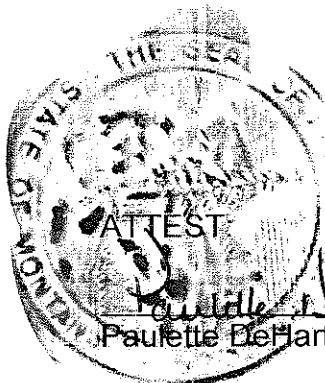
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$30.66 to Tim & Debbie Gunderson, 325 Hope Road, Helena, MT 59602.

Dated this 20 day of February, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Susan Good Geise, Chair



Paulette DeHart, Clerk of the Board

3254804 B: M48 P: 2338 COUNTY
02/20/2014 04:04 PM 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

January 31, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Tim & Debbie Gunderson
 325 Hope Rd
 Helena Mt 59602
 Assessment Code# 000093734

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 first half of the tax bill for 2013, but then was able to be granted the Property Tax Assistance 15-6-134, MCA exemption by providing the Department of Revenue. Second half of tax bill was revised.

A refund is in order: Tax Year: 2013

From:	\$	29.47	General Tax
		.16	(2121) Forestvale Cemetery
		.09	(2518) Open-Space Lands
		.94	(3002) West Valley Fire

Total Refund Due \$ 30.66

Thanking you in advance, I am,


Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 01/31/2014
Time: 11:19:26

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 000093734

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	6,458	164
						6,458	164

33

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	19.06000	164.00	3.13
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2121	FORESTVALE CEM	All	Mill	3.17000	164.00	0.52
2518	OPEN-SPACE LANDS	All	Mill	1.65000	164.00	0.27
						108.38

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	1641	0000	10	07	Tax District 10	19.84	49.31	PD 06/07/2013	49.30	DUE	11/30/2013
2013	1641	2121	10	07	FORESTVALE CEM	.10	0.26	PD 06/07/2013	0.26	DUE	11/30/2013
2013	1641	2518	10	07	OPEN-SPACE LANDS	.05	0.14	PD 06/07/2013	0.14	DUE	11/30/2013
2013	1641	3002	10	07	WEST VALLEY FIRE	.63	1.57	PD 06/07/2013	1.56	DUE	11/30/2013
2013	1641	8003	10	07	SCRATCH GRAVEL	48.00	48.00	PD 06/07/2013	48.00	DUE	11/30/2013
2013	1641	8012	10	07	WATER QLTY OUTSIDE CITY	4.23	4.23	PD 06/07/2013	4.23	DUE	11/30/2013
TOTAL:						72.85	103.51		103.48	4.23	

730.66 refund

2nd 1/2 revised 1/31/14

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 1641 RECPT#: 24465 DATE: 06/07/2013 DESC: 1st Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	07	Tax District 10	49.31	0.00	0.00	0.00
2121	10	07	FORESTVALE CEM	0.26	0.00	0.00	0.00
2518	10	07	OPEN-SPACE LANDS	0.14	0.00	0.00	0.00
3002	10	07	WEST VALLEY FIRE	1.57	0.00	0.00	0.00
8003	10	07	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
8012	10	07	WATER QLTY OUTSIDE CITY	4.23	0.00	0.00	0.00
TOTALS:				103.51	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	7042	GUNDERSON TIM & DEBBIE	43.51
Cash		GUNDERSON TIM & DEBBIE	60.00
TOTAL:			103.51

ASSESSMENT CODE #937134

6025

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

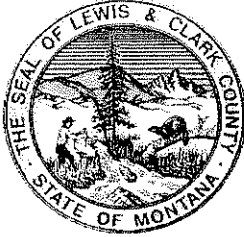
D 05-1994-24-1-01-20-0003 Manufactured Homes not Attached to Real
 Assessment Code: R0569026
 Legal: 324 T11 N R04 W, SERIAL # 7823, TITLE # M31813, Owner: GUNDERSON TIM & DEBBIE (00521882)
 MAKE: GUERDON, MODEL: VAN DYKE 24X56 1971, Situs: 325 HOPE RD, HELENA, MT 59802
 Tax Year: 2013
 As of: 12/09/2013

Assessment Values Selection Detail
 Assessment Values Totals Page
 Create Notices Corrected Notices
 Process Summary

Class	Totals	6201	6267
1 Class	0		
2 Reappraisal Land Value	11,850	0	11,850
3 Reappraisal Building Value	11,850	0	11,850
4 Total Reappraisal Value	13,560	0	13,560
5 Value Before Reappraisal	11,850	0	11,850
6 Phase In Value	5,392	0	5,392
7 Exempt Value (Home/Constead)	6,458	0	6,458
8 Taxable Market Value	N/A	4	4
9 Tax Class	N/A	2.54	0.51
10 Taxable Percent	33	0	33
11 Taxable Value	0.000	0.000	0.000
12 Acres	0	0	0
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0.000	0.000	0.000
15 Proration Factor (for testing)	N/A	623.490	623.490
16 Total Mills	20.58	0.00	20.58
17 Tax Amount (Ad Valorem)	N/A		
18 HOMESTEAD CAP INFORMATION	\$11,850	\$11,850	\$0
19 Res Value Under Cap Incl OBY	\$0	\$0	\$0
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	N/A	11/21/2013, 12:40:PM	11/21/2013, 12:40:PM
22 Date Last Calculated	13,560	13,560	0
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj			

Comment: 28 ac

mob bill needs to be revised. was over
 looked when PTHP was worked for 2013
 1st half was pd 6/11/13.
 TO Cheryl Green 1/30/14 KF



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

Re: Tax Refund
Geo Code: 93734

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:

Tian + Debbu Gundersen
325 Hope Rd
Helena, MT 59602

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

S24, T11N, R04W, Serial #7823, T.H.R # M311813, MAKE GUERDON,
MODEL VANDYKE, 24X56 1971

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

Year(s) 2013
Amount \$30.66

Reason for the refund request:

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,

Debbu Lee Gundersen
Signature of Taxpayer

2-2-14
Date