

RESOLUTION 2014-22

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

WHEREAS, Milford Colony was erroneously assessed for personal property under Geocode 000096032; 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 March 4, 2014.

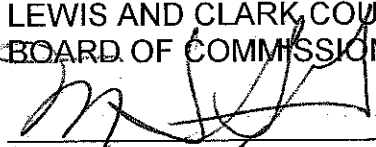
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

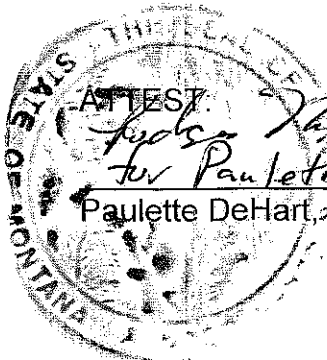
1. Milford Colony has paid the assessment in error.
2. Milford Colony has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$217.16 to Milford Colony, 9605 US Hwy 287, Wolf Creek, MT 59648

Dated this 4th day of March 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



Paulette DeHart, Clerk of the Board

3255192 B: M48 P: 2677 COUNTY
03/04/2014 10:20 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

February 28, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Milford Colony
 9605 US Hwy 287
 Wolf Creek, MT 59648
 Assessment Code# 000096032

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, second ½ of tax bill was revised. Discovered property was double assessed on Geo-Code 2336-28-1-03-50-0000.

A refund is in order: Tax Year: 2013

\$ 138.10	General Tax
28.13	(3018) Augusta Fire Service Area
.50	(2518) Open-Space Lands
.43	(8002) Augusta Cemetery
50.00	(8014) Augusta Refuse

Total Refund Due \$ 217.16

Thanking you in advance, I am,


Cheryl Green

Supervisor/Delinquent Tax Collector

9603a

2013 BEFORE

ORION

Appraisal Home

Property

Party

Reporting

Activities

Administration

Processes

Configuration

D: 05-2770-11-1-01-01-8002 Manufactured Homes not Attached to Real

R629178 Legal: 011, T180M, RD5W, SERIAL # 09L3268AKU, TITLE # E332157, MAKE LIBERTY, MODEL DYLAM, 26X40 1998 Owner: MILFORD COLONY(00085997) SHWS 9905 US HIGHWAY 287, WOLF CREEK, MT 59648 Tax Year: 2013 As Of: < 01/10/2013 >

Assessment Values Selection Detail

1 Class	6201	
2 Reappraisal Land Value		0
3 Reappraisal Building Value		44,970
4 Total Reappraisal Value		44,970
5 Value Before Reappraisal		36,621
6 Phase In Value		43,576
7 Exempt Value (Home/Constead)		19,827
8 Taxable Market Value		23,749
9 Tax Class		4
10 Taxable Percent		2.54
11 Taxable Value		603
12 Acres		0.000
13 TIF Base Value		0
14 TIF Incremental Value		0
15 Proration Factor (for testing)		0.000
16 Total Mills		459.450
17 Tax Amount (Ad Valorem)		277.05
18 HOMESTEAD CAP INFORMATION		
19 Res Value Under Cap Incl OBY		\$44,970
20 Residential Value Over Cap		\$0
21 Condo Value Under Cap Incl OBY		\$0
22 Date Last Calculated		03/22/2013, 11:02 PM
23 Prior Cycle Market Value		
24 AG Forest Taxable Value Adj		

Total Lines: 23

2/11/2014 9:48am

2013 AFTER - Deactivated

ORION

Appraisal Home

Property

Party

Reporting

Activities

Administration

Processes

Configuration

D: 05-2770-11-1-01-01-8002 Manufactured Homes not Attached to Real

R629178 (INACTIVE) Legal: 011, T180M, RD5W, SERIAL # 09L3268AKU, TITLE # E332157, MAKE LIBERTY, MODEL DYLAM, 26X40 1998 Owner: MILFORD COLONY(00085997) SHWS 9905 US HIGHWAY 287, WOLF CREEK, MT 59648 Tax Year: 2013 As Of: < 02/07/2014 >

Assessment Values Selection Detail

1 Class	6201	
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3 Reappraisal Building Value		44,970
4 Total Reappraisal Value		44,970
5 Value Before Reappraisal		36,621
6 Phase In Value		43,576
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23 Prior Cycle Market Value		
24 AG Forest Taxable Value Adj		

Total Lines: 23

2/11/2014 9:48am

1st half tax payment made - Refund needed.
 Scanned + Attached KF double assessed with
 233628103500000

LEWIS AND CLARK COUNTY
316 N. PARK AVE
HELENA, MT 59623
(406)447-8329

MILFORD COLONY
9605 US HWY 287
WOLF CREEK MT 59648

Frank Rowley
362-4744

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 000096032 Status: Active
Tax Type: MH Mobile Homes
Bank Code:
Levy Dist: 27-01 Tax District 27
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: MILFORD COLONY Type: 1 Legal
Alpha: MILFORD COLONY Mail To: Yes
Address: 9605 US HWY 287
City: WOLF CREEK ST: MT Zip: 59648

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-2770-11-1-01-01-8002 Levy Dist: 27-01 Tax District 27
Desc Type: M
Township: 180N Range: 05W Section: 11
MH Park: MH Park Space:
MH Make: LIBER LIBERTY MH Model: SYLAN
Situs Address: 9605 US HIGHWAY 287
Situs City: WOLF CREEK ST: MT Zip: 59648
Full Desc: S11, T180N, R05W, SERIAL # 09L32684XU, Short Desc: S11, T180N, R05W, SERIAL # 09L32684XU,
TITLE # E332157, MAKE LIBERTY, MODEL TITLE # E332157, MAKE LIBERTY, MODEL
SYLAN, 26X40 1998 SYLAN, 26X40 1998

Date: 02/20/2014
 Time: 07:45:56

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 000096032

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	23,749	603
						23,749	603

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8002	AUGUSTA CEMETERY	All	Mill	1.41000	603.00	0.85
3018	AUGUSTA FSA	All	Pct	100.000	56.25	56.25
2518	OPEN-SPACE LANDS	All	Mill	1.65000	603.00	0.99
8014	AUGUSTA REFUSE	All	Flat	100.00		100.00
						158.09

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	2958	0000	27	01	Tax District 27	138.10	PD	05/17/2013	138.10	REV	02/19/2014
2013	2958	2518	27	01	OPEN-SPACE LANDS	0.50	PD	05/17/2013	0.49	REV	02/19/2014
2013	2958	3018	27	01	AUGUSTA FSA	28.13	PD	05/17/2013	28.12	REV	02/19/2014
2013	2958	8002	27	01	AUGUSTA CEMETERY	0.43	PD	05/17/2013	0.42	REV	02/19/2014
2013	2958	8014	27	01	AUGUSTA REFUSE	50.00	PD	05/17/2013	50.00	REV	02/19/2014
TOTAL:						217.16			217.13		



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

Re: Tax Refund
Geo Code: 96032

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:

Milford Colony
9005 US Hwy 287
Wolf Creek, MT 59648

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

1998 Liberty 26x40 mobile home

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

Year(s) 2013 1st 1/2
Amount \$217.16

Reason for the refund request:

double assessed on 2336-18-1-03-50-0000

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,

X Ben E. [Signature]
Signature of Taxpayer

2.21.2014
Date