

RESOLUTION 2014-30

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

WHEREAS, Dearborn Ranch, LLC was erroneously assessed for real property under Geo Code No. 2551-09-1-01-02-1001; and

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

WHEREAS, the error occurred in tax years 2009, 2010, 2011, 2012; and

WHEREAS, a hearing was held on March 20, 2014

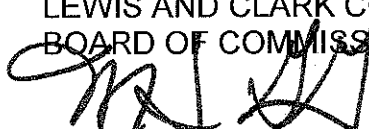
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

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

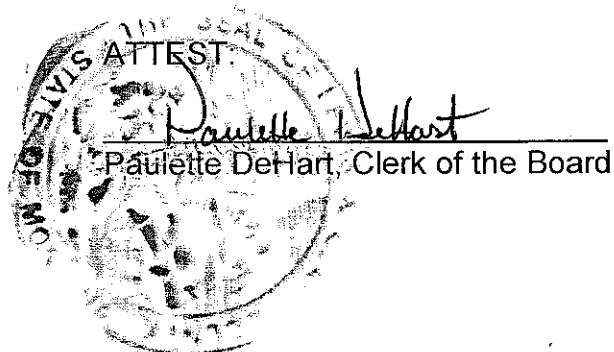
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$4,214.70 to Dearborn Ranch, LLC, PO Box 5287, Redwood City, CA 94063.

Dated this 20 day of March, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Susan Good Geise, Chair



3255773 B: M48 P: 3215 COUNTY
03/20/2014 12:56 PM Pages: 1 of 15 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 7, 2014

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Dearborn Ranch, LLC
First Virtual Group Inc
PO Box 5287
Redwood City, CA 94063
Geo-Code: 05-2551-09-1-01-02-1001

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2008 thru 2012 on the above property. Upon filing the AB-26 the appraiser coded out the rear 28 feet as warehouse. Owner provided income data and an appraiser adjusted 3240 square feet of multiuse sales with income model.

Tax Year 2009	Taxes	\$1,056.66
	8013 Soil Conservation	\$4.48

2009 Refund: \$1,061.14

Tax Year 2010	Taxes	\$1,038.10
	8013 Soil Conservation	\$4.03

2010 Refund: \$1,042.13

Tax Year 2011	Taxes	\$1,006.27
	3016 Wolf Crk/Craig FSA	\$30.00
	8013 Soil Conservation	\$3.99

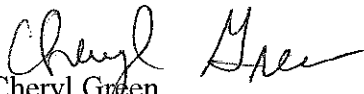
2011 Refund: \$1,040.26

Tax Year 2012	Taxes	\$1,007.27
	3016 Wolf Crk/Craig FSA	\$60.00
	8013 Soil Conservation	\$3.90

2012 Refund: \$1,071.17

Total Refund Due \$4,214.70

Thanking you in advance, I am


Cheryl Green
Supervisor/Delinquent Tax Collector



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

January 29, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Dearborn Ranch LLC
First Virtual Group Inc
PO Box 5287
Redwood City Ca 94063
GEO Code# 05-2551-09-1-01-02-1001

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back for years for 2009, 2010, 2011 and 2012 on the above property. Adjustments have been made for 2013. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	1601	19250	564
	3110	248807	7290
To	1601	19250	564
	3110	176322	5166

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	1601	19949	563
	3110	248076	6996
To	1601	19949	563
	3110	175520	4950

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	1601	20649	562
	3110	248168	6750
To	1601	20649	562
	3110	175324	4769

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	1601	21349	561
	3110	247949	6521
To	1601	21349	561
	3110	174927	4601

Karie Frydenlund
Karie Frydenlund *qx*

Lead Property Valuation Specialist
Property Assessment Division
Department of Revenue
5 South Last Chance Gulch
Helena Mt 59601
406-444-7978
KFrydenlund@mt.gov

Cc: file

Tax Year: 2009 Tax Code : 255109101021001

VALUATION / ASSESSMENT (Continued)

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
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SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8013	SOIL & WATER	All	Mill	2.11000	7,854.00	16.57
						16.57

PAYMENT HISTORY (SELECTED TAX YEAR: 2009)

YEAR: 2009 STMT#: 36726 RECPT#: 151402 DATE: 05/25/2010 DESC: 2nd Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	07	Tax District 45	1,953.64	0.00	0.00	0.00
TOTALS:				1,953.64	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	008655	DEARBORN RANCH LLC	59,737.92
TOTAL:			59,737.92

YEAR: 2009 STMT#: 36726 RECPT#: 120800 DATE: 12/01/2009 DESC: 1st Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	07	Tax District 45	1,953.64	0.00	0.00	0.00
8013	45	07	SOIL & WATER	16.57	0.00	0.00	0.00
TOTALS:				1,970.21	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	008257	DEARBORN RANCH LLC	58,985.45
TOTAL:			58,985.45

market 195,570
taxable 5,230
taxes 2850.62 pd 3907.28
8013 s/w 12.04 pd 16.57

gen tax refund 1056.66
8013 s/w 4.48

2009 refund 1061.14

Tax Year: 2010 Tax Code : 255109101021001

VALUATION / ASSESSMENT (Continued)

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
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SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8013	SOIL & WATER		All Mill	1.97000	7,559.00	14.89
						14.89

PAYMENT HISTORY (SELECTED TAX YEAR: 2010)

YEAR: 2010 STMT#: 41503 RECPT#: 1141796 DATE: 04/01/2011 DESC: 2nd Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	07	Tax District 45	1,917.64	0.00	0.00	0.00
TOTALS:				1,917.64	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	9447	DEARBORN RANCH LLC	59,996.09
Chng O/S		DEARBORN RANCH LLC	0.08
TOTAL:			59,996.17

YEAR: 2010 STMT#: 41503 RECPT#: 1122354 DATE: 12/06/2010 DESC: 1st Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	07	Tax District 45	1,917.64	0.00	0.00	0.00
8013	45	07	SOIL & WATER	14.89	0.00	0.00	0.00
TOTALS:				1,932.53	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	009146	DEARBORN RANCH LLC	65,361.32
TOTAL:			65,361.32

Market 195,469
taxable 5,513

taxes 2,797.18 pd 3835.28
8013 s/w 10.86 pd 14.89

gen tax refund 1038.10
8013 s/w refund 4.03
2010 refund 1042.13

Tax Year: 2011 Tax Code : 255109101021001

VALUATION / ASSESSMENT (Continued)

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
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SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8013	SOIL & WATER	All	Mill	2.01000	7,312.00	14.70
3016	WLF/CRG FSA	All	Pct	100.000	260.00	260.00
						274.70

PAYMENT HISTORY (SELECTED TAX YEAR: 2011)

YEAR: 2011 STMT#: 36890 RECPT#: 1245415 DATE: 02/21/2012 DESC: 2nd Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	07	Tax District 45	1,857.10	0.00	0.00	0.00
3016	45	07	WLF/CRG FSA	130.00	0.00	0.00	0.00
TOTALS:				1,987.10	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	127	DEARBORN RANCH LLC	60,213.95
TOTAL:			60,213.95

YEAR: 2011 STMT#: 36890 RECPT#: 1208876 DATE: 11/14/2011 DESC: 1st Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	07	Tax District 45	1,857.10	0.00	0.00	0.00
3016	45	07	WLF/CRG FSA	130.00	0.00	0.00	0.00
8013	45	07	SOIL & WATER	14.70	0.00	0.00	0.00
TOTALS:				2,001.80	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	010107	DEARBORN RANCH LLC	65,284.96

MARKET 195973 TAXES 2767.93 Pd 3714.20
TAXABLE 5331 3016-w/c FSA 230.00 Pd 260.00
8013 s/w 10.77 Pd 14.70
TOTAL: 65,284.96

GEN TAX REFUND 1006.27
3016 WLF/CRG FSA 30.00
8013 s/w 3.99
1040.26

Date: 02/05/2014
Time: 08:40:20

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 255109101021001

VALUATION / ASSESSMENT (Continued)

Class Legal#	Code	Class	Type	Description	Qty	Market Value	Taxable Value
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SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8013	SOIL & WATER	All	Mill	2.03000	7,082.00	14.38
3016	WLF/CRG FSA	All	Pct	100.000	260.00	260.00
						274.38

PAYMENT HISTORY (SELECTED TAX YEAR: 2012)

YEAR: 2012 STMT#: 39728 RECPT#: 1342056 DATE: 04/08/2013 DESC: 2nd Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	07	Tax District 45	1,857.68	0.00	0.00	0.00
3016	45	07	WLF/CRG FSA	130.00	0.00	0.00	0.00
TOTALS:				1,987.68	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	1269	DEARBORN RANCH LLC	60,324.85
TOTAL:			60,324.85

YEAR: 2012 STMT#: 39728 RECPT#: 1312291 DATE: 11/20/2012 DESC: 1st Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	45	07	Tax District 45	1,857.68	0.00	0.00	0.00
3016	45	07	WLF/CRG FSA	130.00	0.00	0.00	0.00
8013	45	07	SOIL & WATER	14.38	0.00	0.00	0.00
TOTALS:				2,002.06	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	929	DEARBORN RANCH LLC	65,899.35
Chng O/S		DEARBORN RANCH LLC	1.69
TOTAL:			65,901.04

MARKET 196,276
TAXABLE 5162

TAXES 2708.09 Pd
3016 W/C FSA 200.00 Pd
8013 S/W 10.48 Pd

TOTAL: 3715.36
260.00
14.38

2012 GEN TAX REFUND 1007.27
3016 W/C FSA 60.00
8013 S/W 3.90

1071.17



BOARD OF COUNTY COMMISSIONERS

Andy Hunthausen

Michael A. Murray

Susan Good Geise

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

Montana Department of Revenue
c/o Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

January 28, 2014

RE: Request to Property Assessment Division

To Whom It May Concern:

It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the past 5 years of values for the following tax payers in Lewis and Clark County.

Dearborn Ranch, LLC

Geo-code: 2551-09-1-01-02-1001

In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the previous five years. As such, please consider this letter as our request to process any and all retroactive tax valuations when requested by our designated representative.

Sincerely,

Michael A. Murray – Chair Susan Good Geise – Commissioner Andy Hunthausen – Commissioner

Dearborn Ranch, LLC

January 21, 2014

Lewis & Clark County Treasurer
Attn: Cheryl Green
316 N. Park
Room 113
Helena, MT 59623

Re: Landowner: Dearborn Ranch, LLC
 Geocode: 05-2551-09-1-01-02-1001
 Assessment Code: 0000044871
 Legal desc.: S09, T16 N, R04 W, E2 in SD#45 (remainder in SD#13,
 Pin#44870


Dear Miss Green and Commissioners Office,

Based on the recent AB-26 decision in which the above-mentioned property was reclassified, we kindly request a refund of the property taxes that were overpaid for the years 2009 through 2013.

Enclosed is a copy of the AB-26 report, which was provided to my colleague, Rocky Harber, the onsite manager.

If any additional information is requested or there are questions, please contact me at 650.299.5241 or bdougherty@siebel.org.

Sincerely,



Bill Dougherty,
Chief Financial Officer of First Virtual Group, Inc.,
Manager of Dearborn Ranch, LLC

Enclosed: AB-26 Decision

cc: Rocky Harber

DEC 31 2013

MONTANA
AB-26
Rev. 12 12

Department of Revenue



Request for Informal Assessment Review

15-7-102, MCA

This request must be returned to the Department of Revenue office address shown on the assessment notice on or before the first Monday in June of the current tax year, or within 30 days after the date on the assessment notice, whichever is later. You can find contact information for your local Department of Revenue office by visiting revenue.mt.gov or by calling toll free (866) 859-2254 (in Helena, 444-6900). See pages 4-6 for instructions on submitting this form.

To properly process this document all applicable fields must be filled in.

Part I - General Information

Property Owner Name and Property Address

DEARBORN RANCH LLC

FIRST VIRTUAL GROUP INC

PO BOX 5287

REDWOOD CITY CA 94063

Person Filing this Form (if different from above)

Rocky Harber (manager)

Address 5605 Hwy 287

Wolf Creek, MT 59168

County Lewis & Clark County

Geocode 05-2551-09-1-01-02-1001

Assessment Code 0000044871

Home/Contact Phone

Cell Phone (406) 899-5580

Email Rocky@br-e.com

Type of Property:

Residential Mobile Home

Vacant Land

Industrial

Commercial

Personal Property

Ag/Forest

Other

Legal Description: Give the complete legal description of the property in this application. Include the township, range and section number or subdivision block and lot for each parcel in your description.

S09, T16 N, R04 W, E2 IN SD#45 (REMAINDER IN SD#13 PIN#44870)

Part II - Request for a Review and Inspection 15-7-139(6), MCA

My request for an informal property review is based on the following facts:

Would like to have property reviewed as to the
assessment of buildings and survey areas.
it appears that we have been double assessed.

Would like to request a refund for the taxes
PAID in PAST 3-5 to 09 forward.

Please Choose One:

I request a review of my assessment using only the information I have submitted.

I request an informal review meeting to provide additional information.

Contact me at my daytime phone number 406-899-5580 to make an appointment for a property inspection.

Please note: If department employees are denied access to the property, the property's appraised value will not be adjusted.

Part III – Property Owner Documentation to be Considered (Complete this section if you are requesting an overall valuation change not related to physical characteristic changes to the property.) ARM 42.20.454, ARM 42.20.455, 15-7-102(3), MCA

Market/Productivity Value from Assessment Notice
(as of July 1, 2008)

Land..... \$ _____
 Improvements..... \$ _____
 Personal Property..... \$ _____
 Total..... \$ _____

Value as Determined by Property Owner

(Your estimate of market/productivity value of land and improvements as of July 1, 2008)

Land..... \$ _____
 Improvements..... \$ _____
 Personal Property (as of Jan 1 of current year) . \$ _____
 Total..... \$ _____

Do you have any of the following documentation? If yes, please check the boxes of all supporting documentation you have attached to this form including dates, purpose and details. Yes No

- Purchase within 6 months of the base year valuation date, July 1, 2008
- Fee Appraisal within 6 months of the base year valuation date, July 1, 2008
- Comparable property sales within 6 months of the base year valuation date, July 1, 2008
- Realty Listings within 6 months of the base year valuation date, July 1, 2008
- Building Remodel/Construction – please attach the builder’s cost breakdown worksheet
- Income Producing Commercial or Industrial Property – Property owner must be prepared to present detailed information about the property, including rental income, operating expenses and income statements, and strategic plans/pro forma

Part IV – Request for an Information Packet 15-7-102(3)(b), MCA

For properties valued using the sales comparison approach or the capitalization of net income method, an information packet is available to you from the Department of Revenue office shown on your assessment notice that will identify the method and data used by the department to establish the property value. Information in the packet will include:

- A copy of the department’s property record card (PRC). The PRC identifies the information the department has on file for the taxpayer’s property.
- Copies of the primary data used by the department in its valuation.

Sales Information in the Information Packet is Confidential

If you request a copy of the information packet for the property identified in this filing, you are hereby notified that the information packet includes confidential sales information that cannot be disclosed to others (15-7-102, MCA). Your signature below indicates your acknowledgement of the confidential nature of the sales information contained in the information packet.

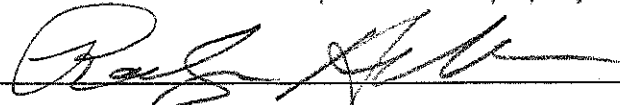
Acknowledgement and Agreement

I agree, under penalty of law that I will not reveal, to any person, any confidential information contained in the documents I receive from the department, except at a tax appeal board or court hearing on my appeal. I agree that I will not copy or disseminate the documents I receive, except for use in my tax appeal. I agree to abide by all procedures adopted by the department, a county tax appeal board, the State Tax Appeal Board, or any court regarding information confidentiality.

- Please email a copy of the information packet for the property identified in this filing to me.

Email address _____

- Please mail a copy of the information packet to the mailing address on the property record.
- Please provide the information packet at the informal review meeting.
- I waive my right to receive an information packet for the property identified in this filing.

Applicant Signature  Date 12-30-13

Part V – For Department of Revenue Office Use Only

A field inspection was completed: interior, date 12/30/2013 exterior, date 12/30/2013

If either field inspection was not completed, reason why:

Interior and exterior pictures taken of buildings, concrete, and asphalt taxi way and runway.

As a result of this informal review, an adjustment was was *not* made for the following reasons:

- Changes to property information
- Applicable fee appraisal
- Changes to property type
- Sales of comparable property
- Changed valuation method
- Changed classification of land
- Other

Additional Notes Hangers double assessed and valued again as flat value-Changed Hangers to Implement buildings due to construction as pole supporting frame work with additional side pole supports every four feet. Concrete floor, light fixtures, and overhead garage doors are included in the structures finish. The 62'x56' Implement building is used for airplanes, and the 42'x45' Implement building is used for vehicles and equipment. Adjusted asphalt Taxi Way from 24'x18' to 28'x190'. Changed asphalt Runway from 132,000 sqf to 145,200 sqf. Reappraised value changed from \$498,279 to \$357,400 for tax years 2013 and 2014.

The results of this informal review were sent to the taxpayer on (date) 01/06/2014

Reviewed by *Chris Deuma* Date 01-06-2014

Title Residential/Ag Appraiser

Part VI – Appealing an Informal Review

Per MCA 15-7-102(6), if any property owner feels aggrieved by the department's decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court. CA

An appeal to a county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer.

See pages 4-6 for instructions on submitting this form.



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

Re: Tax Refund
Geo Code: 2551-09-1-01-02-1001

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:

Dearborn Ranch LLC

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

Section 9 Twp 16N Rge 4W E2in SD #45
(Remainder in SD #13)

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

Year(s) 2009-2012
Amount \$ 4,214.70

Reason for the refund request:

Hanges double assessed etc

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] for Dearborn Ranch, LLC
Signature of Taxpayer

3/11/14
Date