

RESOLUTION 2014-40

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

WHEREAS, Wally & LaDonna Bell were erroneously assessed for real property under Geo Code No. 1887-36-1-26-21-7501; 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 April 10, 2014


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

1. Wally & LaDonna Bell have paid the assessment in error.
2. Wally & LaDonna Bell 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 \$652.64 to Wally & LaDonna Bell, 29 Carriage Lane, Helena, MT 59601.

Dated this 10 day of April, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair




Paulette DeHart, Clerk of the Board

3256535 B: M48 P: 3907 COUNTY
04/10/2014 10:26 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

March 18, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Wally & LaDonna Bell
 29 Carriage Ln
 Helena Mt 59601-9639

Geo-Code:188736126217501

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 full tax bill for 2013, but then Department of Revenue discovered that the property was not valued correctly and market values changed.

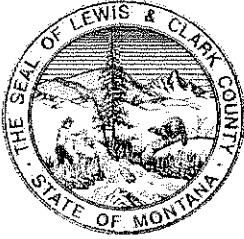
A refund is in order: Tax Year: 2013

\$ 648.16	General Tax
2.81	(2121) Forestvale Cemetery
<u>1.67</u>	(2518) Open-Space Lands

Total Refund Due \$ 652.64

Thanking you in advance, I am,

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



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

Re: Tax Refund
Geo Code: 188736126217501

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:

Wally & LaDonna Bell
29 Carriage Lane
Helena mt 59601

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

29 Carriage Lane
Helena mt

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

Year(s) 2013
Amount \$652.64

Reason for the refund request:

Paid taxes on incorrect valuation for 2013
County's mistake.

Were taxes paid under protest: Yes No

If not, what is the reason they were not paid under protest?
Wasnt aware valuation was wrong at time of payment.

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

LaDonna Bell
Signature of Taxpayer

4-2-13
Date

Date: 03/13/2014
Time: 08:08:09

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 188736126217501

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	42201	RV	COMMERCIAL CITY/TOWN LOTS	0.00	118,196	3,002
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	153,704	3,904
						271,900	6,906
						237,531	6031

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
0201	LIGHT DISTRICT #201	All	Rate	0.01	9,844.00	112.22
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2121	FORESTVALE CEM	All	Mill	3.20000	6,906.00	22.10
0003	SOLID WASTE	All	Rate	186.34	1.00	186.34
0001	STREET MAINT #1	All	Pct	100.000	134.93	134.93
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0008	STORM WATER UTL	All	Pct	100.000	41.16	41.16
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	21.82	21.82
2518	OPEN-SPACE LANDS	All	Mill	1.90000	6,906.00	13.12
						564.62

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	11555	0000	01	01	Tax District 01	2,557.81	PD	11/29/2013	2,557.81	PD	11/29/2013	
2013	11555	0001	01	01	STREET MAINT #1	67.47	PD	11/29/2013	67.46	PD	11/29/2013	
2013	11555	0003	01	01	SOLID WASTE	93.17	PD	11/29/2013	93.17	PD	11/29/2013	
2013	11555	0008	01	01	STORM WATER UTL	20.58	PD	11/29/2013	20.58	PD	11/29/2013	
2013	11555	0016	01	01	LANDFILL MONITORING	3.00	PD	11/29/2013	3.00	PD	11/29/2013	
2013	11555	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/29/2013	10.00	PD	11/29/2013	
2013	11555	0070	01	01	OPEN SPACE MAINT	10.91	PD	11/29/2013	10.91	PD	11/29/2013	
2013	11555	0201	01	01	LIGHT DISTRICT #201	56.11	PD	11/29/2013	56.11	PD	11/29/2013	
2013	11555	2121	01	01	FORESTVALE CEM	19.29	11.05	PD	11/29/2013	11.05	PD	11/29/2013
2013	11555	2518	01	01	OPEN-SPACE LANDS	11.45	6.56	PD	11/29/2013	6.56	PD	11/29/2013
2013	11555	8000	01	01	WATER QUALITY INSIDE CITY	3.47	PD	11/29/2013	3.46	PD	11/29/2013	
TOTAL:						2,840.13			2,840.11			

Taxes refund
 2121 Forestvale Cem 2.81
 2518 Open Space 1.67

 \$652.64

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

BELL WALLY R & LADONNA K
29 CARRIAGE LN
HELENA MT 59601-9639

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 188736126217501 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 01-01 Tax District 01
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: BELL WALLY R & LADONNA K Type: 1 Legal
Alpha: BELL WALLY R & LADONNA K Mail To: Yes
Address: 29 CARRIAGE LN
City: HELENA ST: MT Zip: 59601 9639

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1887-36-1-26-21-7002 Levy Dist: 01-01 Tax District 01
Desc Type: C
Township: 10 N Range: 04 W Section: 36
Condo: VRV VILLAS OF REEDERS VILLAGE Bldg/Unit: / 2
Situs Address: 29 CARRIAGE LN
Situs City: HELENA ST: MT Zip: 59601
Full Desc: VILLAS OF REEDERS VILLAGE, S36, T10 N,
R04 W, UNIT 2

BEFORE

05-1887-36-1-26-21-7002 Real Property

R0533037 Legal: VILLAGES OF REEDERS VILLAGE, 536 T10 N, R84 W, UNIT 2 Owner: BELL, WALLY R & LADONIA K (D0058130) Tax Year: 2013
 58th 29 CARRIAGE LN, HELENA, MT 59601

Class	Totals	2207	159,958	3501	0
2 Reappraisal Land Value	159,958		159,958		0
3 Reappraisal Building Value	296,842		0		296,842
4 Total Reappraisal Value	456,800		159,958		296,842
5 Value Before Reappraisal	298,278		90,158		208,120
6 Phase In Value	430,328		148,301		282,026
7 Exempt Value (Home/Comstead)	158,428		30,105		128,321
8 Taxable Market Value	271,900		118,195		153,704
9 Tax Class	N/A		4		4
10 Taxable Percent	N/A		2.54		2.54
11 Taxable Value	6,906		3,002		3,904
12 Acres	0.000		0.000		0.000
13 TIF Base Value	0		0		0
14 TIF Incremental Value	0		0		0
15 Proration Factor (for testing)	0.000		0.000		0.000
16 Total Mills	N/A		743.950		743.950
17 Tax Amount (Ad Valorem)	5,137.72		2,233.34		2,904.38
18 HOMESTEAD CAP INFORMATION	N/A				
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	\$0		\$0		\$0
22 Date Last Calculated	N/A		10/16/2013, 07:35:PM		10/16/2013, 07:35:PM
23 Prior Cycle Market Value	208,120		0		208,120
24 AG Forest Taxable Value Adj	0		0		0

1887-36-1-26-21-7002
9501

AFTER

05-1887-36-1-26-21-7002 Real Property

R0533037 Legal: VILLAGES OF REEDERS VILLAGE, 536 T10 N, R84 W, UNIT 2 Owner: BELL, WALLY R & LADONIA K (D0058130) Tax Year: 2013
 58th 29 CARRIAGE LN, HELENA, MT 59601

Class	Totals	2201	159,958	3501	0
2 Reappraisal Land Value	159,958		159,958		0
3 Reappraisal Building Value	302,542		0		302,542
4 Total Reappraisal Value	462,500		159,958		302,542
5 Value Before Reappraisal	302,846		90,158		212,688
6 Phase In Value	435,837		148,301		287,536
7 Exempt Value (Home/Comstead)	198,306		67,477		130,829
8 Taxable Market Value	237,531		80,824		156,707
9 Tax Class	N/A		4		4
10 Taxable Percent	N/A		2.54		2.54
11 Taxable Value	6,033		2,053		3,980
12 Acres	0.000		0.000		0.000
13 TIF Base Value	0		0		0
14 TIF Incremental Value	0		0		0
15 Proration Factor (for testing)	0.000		0.000		0.000
16 Total Mills	N/A		743.950		743.950
17 Tax Amount (Ad Valorem)	4,488.25		1,527.33		2,960.92
18 HOMESTEAD CAP INFORMATION	N/A				
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	\$0		\$0		\$0
22 Date Last Calculated	N/A		01/30/2014, 07:45:AM		01/30/2014, 07:45:AM
23 Prior Cycle Market Value	208,120		0		208,120
24 AG Forest Taxable Value Adj	0		0		0

To Cheryl Green 3/12/14

AB26
 Change class code on land
 from commercial to Residential