

RESOLUTION 2014-47

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

WHEREAS, Russell and Judy Alm were erroneously assessed for real property under Geo Code No. 1888-06-4-10-83-0000; 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 May 6, 2014

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

1. Russell and Judy Alm have paid the assessment in error.
2. Russell and Judy Alm have 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 \$168.63 to Russell and Judy Alm, 750 Sewell Road, Helena, MT 59602.

Dated this 6 May, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



3257581 B: M48 P: 4873 COUNTY
05/06/2014 10:46 AM 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

March 18, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Russell & Judy Alm
 750 Sewell Rd
 Helena, MT 59602

Geo-Code: 188806410830000

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 2013 taxes in full. Department of Revenue discovered property value was incorrect.

A refund is in order: Tax Year: 2013

\$ 160.05	General Tax
.83	(2121) Forestvale Cemetery
.50	(2518) Open-Space Lands
5.05	(3002) West Valley Fire
1.66	(8006) Mosquito
.54	(8013) Soil & Water

Total Refund Due \$ 168.63

Thanking you in advance, I am,

Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 03/13/2014
Time: 08:11:19

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 188806410830000

LEGAL DESCRIPTION (Continued)

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	1.54	27,521	699
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	63,632	1,616
					53492	91,153	2,315

1358
2057

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	19.55000	2,315.00	45.26
8006	MOSQUITO	All	Mill	6.40000	2,315.00	14.82
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
2121	FORESTVALE CEM	All	Mill	3.20000	2,315.00	7.41
8013	SOIL & WATER	All	Mill	2.06000	2,315.00	4.77
2518	OPEN-SPACE LANDS	All	Mill	1.90000	2,315.00	4.40
						181.12

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	12265	0000	10	03	Tax District 10	718.09	PD	11/22/2013	718.09	PD	03/07/2014	
2013	12265	2121	10	03	FORESTVALE CEM	6.58	3.71	PD	11/22/2013	3.70	PD	03/07/2014
2013	12265	2518	10	03	OPEN-SPACE LANDS	3.90	2.20	PD	11/22/2013	2.20	PD	03/07/2014
2013	12265	3002	10	03	WEST VALLEY FIRE	40.21	22.63	PD	11/22/2013	22.63	PD	03/07/2014
2013	12265	8003	10	03	SCRATCH GRAVEL	48.00	PD	11/22/2013	48.00	PD	03/07/2014	
2013	12265	8006	10	03	MOSQUITO	13.16	7.41	PD	11/22/2013	7.41	PD	03/07/2014
2013	12265	8012	10	03	WATER QLTY OUTSIDE CITY	4.23	PD	11/22/2013	4.23	PD	03/07/2014	
2013	12265	8013	10	03	SOIL & WATER	4.23	4.77	PD	11/22/2013	0.00		
					TOTAL:	811.04			806.26			

Refund taxes \$160.05
2121 Forestvale Cem .83
2518 Open Space .50
3002 WV Fire 5.05
8006 Mosq 1.66
8013 S+W .54

\$168.63

BEFORE

05-1888-06-4-10-83-0000 Real Property

R0530560 Legal: BERRY'S MAJOR SUBD, 506 T10 N, RD 3 W, Lot 1, SERIAL # 187551, MAKE FLEETWOOD, MODEL LFK00VH, COS #594920E Owner: ALM RUSSELL, C & JUDY C07296333 Site: 750 SEWELL RD, HELENA, MT 59602 Tax Year: 2013

Class	Totals	2101	3301
1 Class			
2 Reappraisal Land Value	52,582	52,582	0
3 Reappraisal Building Value	123,458	0	123,458
4 Total Reappraisal Value	176,040	52,582	123,458
5 Value Before Reappraisal	123,429	40,100	83,329
6 Phase In Value	167,254	50,498	116,756
7 Exempt Value (Home/Comstead)	76,101	22,977	53,124
8 Taxable Market Value	91,153	27,521	63,632
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.54	2.54
11 Taxable Value	2,316	699	1,616
12 Acres	1.545	1.545	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	649.530	649.530
17 Tax Amount (Ad Valorem)	1,503.66	454.02	1,049.64
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$123,458	\$0	\$123,458
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/16/2013,07:33:PM	10/16/2013,07:33:PM
23 Prior Cycle Market Value	106,360	40,100	66,260
24 AG Forest Taxable Value Adj	0	0	0

1888-06-4-10-83-0000

AFTER

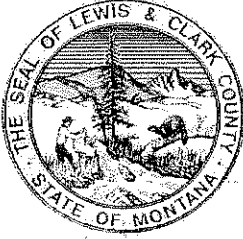
05-1888-06-4-10-83-0000 Real Property

R0530560 Legal: BERRY'S MAJOR SUBD, 506 T10 N, RD 3 W, Lot 1, SERIAL # 187551, MAKE FLEETWOOD, MODEL LFK00VH, COS #594920E Owner: ALM RUSSELL, C & JUDY C07296333 Site: 750 SEWELL RD, HELENA, MT 59602 Tax Year: 2013

Class	Totals	2101	3301
1 Class			
2 Reappraisal Land Value	52,582	52,582	0
3 Reappraisal Building Value	104,093	0	104,093
4 Total Reappraisal Value	156,675	52,582	104,093
5 Value Before Reappraisal	108,384	40,100	68,284
6 Phase In Value	148,611	50,498	98,113
7 Exempt Value (Home/Comstead)	67,618	22,977	44,641
8 Taxable Market Value	80,993	27,521	53,472
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.54	2.54
11 Taxable Value	2,057	699	1,358
12 Acres	1.545	1.545	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	649.530	649.530
17 Tax Amount (Ad Valorem)	1,336.08	454.02	882.06
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$104,093	\$0	\$104,093
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	02/13/2014,09:28:AM	02/13/2014,09:28:AM
23 Prior Cycle Market Value	106,360	40,100	66,260
24 AG Forest Taxable Value Adj	0	0	0

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Property was assessed with both Attached & Detached Garages.
 This has only a detached garage.
 To Cheryl Green 3/12/14



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

Re: Tax Refund
Geo Code: 188806410830000

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:

Russell C & Judy A. Alm
750 Sewell Rd Helena 59602

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

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

Year(s) 2013
Amount \$168.63

Reason for the refund request:

Property Value incorrect MV-176,040 to
156,675

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,

Russell C. Alm
Signature of Taxpayer

4-20-14
Date