

RESOLUTION 2014 - 59

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

WHEREAS, Patrick J Maki was erroneously assessed for real property under Geo Code No. 1887-36-1-14-07-0000; 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 2013; and

WHEREAS, a hearing was held on June 3<sup>rd</sup>, 2014


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

1. Patrick J Maki has paid the assessment in error.
2. Patrick J Maki has proven a refund is due to him.
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 \$2,197.15 to Patrick J Maki, 1202 Preyton Place, Cedar Park, TX 78613.

Dated this 3<sup>rd</sup> day of June, 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair



  
Paulette DeHart, Clerk of the Board

3258665 B: M48 P: 5845 COUNTY  
06/03/2014 09:33 AM Pages: 1 of 14 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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May 13, 2014

Lewis & Clark County Commission  
316 N Park  
Helena MT 59623

Refund Request: Maki, Patrick J  
1202 Preyton Pl  
Cedar Park, TX 78613  
Geo-Code: 1887-36-1-14-07-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2009 thru 2013 on the above property. First half of 2013 paid revised 2<sup>nd</sup> half. Upon filing the AB-26 the appraiser had discovered the lot was appraised as commercial and it should be residential.

Tax Year 2009	Taxes	\$361.70
	2121 Forestvale Cemetery	\$1.66
2009 Refund:		\$363.36
Tax Year 2010	Taxes	\$459.86
	2121 Forestvale Cemetery	\$2.08
	2518 Open Space	\$1.28
2010 Refund:		\$463.22
Tax Year 2011	Taxes	\$529.41
	2518 Open Space	\$2.44
	2121 Forestvale Cemetery	\$1.50
2011 Refund:		\$533.35

Tax Year 2012	Taxes	\$597.52
	2121 Forestvale Cemetery	\$2.63
	2518 Open Space	\$1.37

2012 Refund: \$601.52

Tax Year 2013	Taxes	\$234.08
	2121 Forestvale Cemetery	\$1.02
	2518 Open Space	\$.60

2013 Refund: \$235.70

Total Refund Due                      \$2,197.15

Thanking you in advance, I am



Cheryl Green

Supervisor/Delinquent Tax Collector



# Montana Department of Revenue



**Mike Kadas**  
Director

**Steve Bullock**  
Governor

May 9, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Maki, Patrick J & Karolia  
1202 Preyton Pl  
Cedar Park Tx 78613-3800  
GEO Code# 05-1887-36-1-14-07-0000

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, 2012 and 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	25343	743
To	2201	8180	240

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	31011	875
To	2201	8934	252

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	36474	992
To	2201	9656	263

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2207	41754	1098
	2201	10312	271

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2207	46931	1192
	2201	11030	280

*Karie Frydenlund*  
Lead Property Valuation Specialist  
Property Assessment Division  
Department of Revenue  
5 South Last Chance Gulch  
Helena Mt 59601  
406-444-7978  
[KFrydenlund@mt.gov](mailto:KFrydenlund@mt.gov)

Cc: file

Date: 05/12/2014  
Time: 11:15:28

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 188736114070000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	0.11	46,931	1,192
						46,931 1030	1,192 280

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	1,192.00	3.81
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	29.79	29.79
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	20.00	20.00
2518	OPEN-SPACE LANDS	All	Mill	1.90000	1,192.00	2.26
						216.79

PAYOFF INFORMATION (AS OF: 05/31/2014)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2013	11435		0.00		549.86	Current	0.00	549.86
								549.86

BILLING HISTORY (ALL YEARS)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	11435	0000	01	01	Tax District 01	441.49	PD	11/13/2013	441.48	DUE	05/31/2014
2013	11435	0001	01	01	STREET MAINT #1	67.47	PD	11/13/2013	67.46	DUE	05/31/2014
2013	11435	0008	01	01	STORM WATER UTL	14.90	PD	11/13/2013	14.89	DUE	05/31/2014
2013	11435	0016	01	01	LANDFILL MONITORING	3.00	PD	11/13/2013	3.00	DUE	05/31/2014
2013	11435	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/13/2013	10.00	DUE	05/31/2014
2013	11435	0070	01	01	OPEN SPACE MAINT	10.00	PD	11/13/2013	10.00	DUE	05/31/2014
2013	11435	2121	01	01	FORESTVALE CEM	1.91	PD	11/13/2013	1.90	DUE	05/31/2014
2013	11435	2518	01	01	OPEN-SPACE LANDS	1.13	PD	11/13/2013	1.13	DUE	05/31/2014
TOTAL: 208.83 pd 444.53						549.90	refund		549.86	285.70	
2012	13152	0000	01	01	Tax District 01	396.66	PD	11/26/2012	396.65	PD	05/21/2013
2012	13152	0001	01	01	STREET MAINT #1	66.14	PD	11/26/2012	66.14	PD	05/21/2013
2012	13152	0008	01	01	STORM WATER UTL	14.46	PD	11/26/2012	14.46	PD	05/21/2013
2012	13152	0016	01	01	LANDFILL MONITORING	3.00	PD	11/26/2012	3.00	PD	05/21/2013
2012	13152	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/26/2012	10.00	PD	05/21/2013
2012	13152	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/26/2012	8.50	PD	05/21/2013
2012	13152	2121	01	01	FORESTVALE CEM	1.74	PD	11/26/2012	1.74	PD	05/21/2013
2012	13152	2518	01	01	OPEN-SPACE LANDS	0.91	PD	11/26/2012	0.90	PD	05/21/2013
TOTAL: 195.79 pd 444.53						501.41	pd	798.60 =	501.39	601.52	refund
2011	10526	0000	01	01	Tax District 01	360.20	PD	11/04/2011	360.20	PD	05/22/2012
2011	10526	0001	01	01	STREET MAINT #1	62.99	PD	11/04/2011	62.99	PD	05/22/2012

Date: 05/12/2014  
Time: 11:15:28

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 188736114070000

BILLING HISTORY (Continued) (ALL YEARS)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2011	10526	0008	01	01	STORM WATER UTL	14.11	PD	11/04/2011	14.10	PD	05/22/2012
2011	10526	0016	01	01	LANDFILL MONITORING	3.00	PD	11/04/2011	3.00	PD	05/22/2012
2011	10526	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/04/2011	10.00	PD	05/22/2012
2011	10526	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/04/2011	8.50	PD	05/22/2012
2011	10526	2121	01	01	FORESTVALE CEM 2.44	1.66	PD	11/04/2011	1.66	PD	05/22/2012
2011	10526	2518	01	01	OPEN-SPACE LANDS 1.50	1.02	PD	11/04/2011	1.02	PD	05/22/2012
<i>market 9656/263</i>						TOTAL: 461.48			461.47		
2010	15190	0000	01	01	Tax District 01	322.94	PD	12/13/2010	322.93	PD	05/12/2011
2010	15190	0001	01	01	STREET MAINT #1	62.06	PD	12/13/2010	62.06	PD	05/12/2011
2010	15190	0008	01	01	STORM WATER UTL	13.90	PD	12/13/2010	13.89	PD	05/12/2011
2010	15190	0060	01	01	TREE MAINT	5.00	PD	12/13/2010	5.00	PD	05/12/2011
2010	15190	0070	01	01	OPEN SPACE MAINT	8.50	PD	12/13/2010	8.50	PD	05/12/2011
2010	15190	2121	01	01	FORESTVALE CEM 2.08	1.46	PD	12/13/2010	1.46	PD	05/12/2011
2010	15190	2518	01	01	OPEN-SPACE LANDS 1.28	0.90	PD	12/13/2010	0.89	PD	05/12/2011
<i>market 8934/252</i>						TOTAL: 414.76			414.73		
2009	10628	0000	01	01	Tax District 01	267.14	PD	12/08/2009	267.13	PD	05/07/2010
2009	10628	0001	01	01	STREET MAINT #1	55.55	PD	12/08/2009	55.55	PD	05/07/2010
2009	10628	0008	01	01	STORM WATER UTL	13.14	PD	12/08/2009	13.14	PD	05/07/2010
2009	10628	0060	01	01	TREE MAINT	5.00	PD	12/08/2009	5.00	PD	05/07/2010
2009	10628	0070	01	01	OPEN SPACE MAINT	8.50	PD	12/08/2009	8.50	PD	05/07/2010
2009	10628	2121	01	01	FORESTVALE CEM	1.22	PD	12/08/2009	1.22	PD	05/07/2010
<i>market 8150/240</i>						TOTAL: 350.55			350.54		
2008	24867	0000	01		Tax District 01	206.09	PD	11/19/2008	206.08	PD	05/06/2009
2008	24867	0001	01		STREET MAINT #1	55.00	PD	11/19/2008	55.00	PD	05/06/2009
2008	24867	0008	01		STORM WATER UTL	12.06	PD	11/19/2008	12.05	PD	05/06/2009
2008	24867	0060	01		TREE MAINT	5.00	PD	11/19/2008	5.00	PD	05/06/2009
2008	24867	0070	01		OPEN SPACE MAINT	3.50	PD	11/19/2008	3.50	PD	05/06/2009
2008	24867	2121	01		FORESTVALE CEM	0.94	PD	11/19/2008	0.93	PD	05/06/2009
<i>market 8150/240</i>						TOTAL: 282.59			282.56		
<del>2003</del>	<del>3005658</del>	<del>2121</del>	<del>01</del>		<del>FORESTVALE CEM</del>	<del>0.90</del>	<del>PD</del>	<del>12/01/2003</del>	<del>0.90</del>	<del>PD</del>	<del>12/01/2003</del>
<del>TOTAL: 0.90</del>						<del>0.90</del>			<del>0.90</del>		
<del>2002</del>	<del>3005641</del>	<del>2121</del>	<del>01</del>		<del>FORESTVALE CEM</del>	<del>0.51</del>	<del>PD</del>	<del>11/25/2002</del>	<del>0.50</del>	<del>PD</del>	<del>11/25/2002</del>
<del>TOTAL: 0.51</del>						<del>0.51</del>			<del>0.50</del>		
<del>2001</del>	<del>3005636</del>	<del>2121</del>	<del>01</del>		<del>FORESTVALE CEM</del>	<del>0.39</del>	<del>PD</del>	<del>12/06/2001</del>	<del>0.38</del>	<del>PD</del>	<del>12/06/2001</del>
<del>TOTAL: 0.39</del>						<del>0.39</del>			<del>0.38</del>		
<del>2000</del>	<del>3005636</del>	<del>2121</del>	<del>01</del>		<del>FORESTVALE CEM</del>	<del>0.32</del>	<del>PD</del>	<del>12/07/2000</del>	<del>0.32</del>	<del>PD</del>	<del>12/07/2000</del>
<del>TOTAL: 0.32</del>						<del>0.32</del>			<del>0.32</del>		
<del>1999</del>	<del>3005630</del>	<del>2121</del>	<del>01</del>		<del>FORESTVALE CEM</del>	<del>0.22</del>	<del>PD</del>	<del>12/02/1999</del>	<del>0.21</del>	<del>PD</del>	<del>12/02/1999</del>
<del>TOTAL: 0.22</del>						<del>0.22</del>			<del>0.21</del>		
<del>1998</del>	<del>3005601</del>	<del>2121</del>	<del>01</del>		<del>FORESTVALE CEM</del>	<del>0.13</del>	<del>PD</del>	<del>12/02/1998</del>	<del>0.13</del>	<del>PD</del>	<del>12/02/1998</del>
<del>TOTAL: 0.13</del>						<del>0.13</del>			<del>0.13</del>		

4-23-14

Dear Cheryl,

my name is Pat Maki. Wanda Warsinski has been helping to correct the assessed value of a few adjacent lots in downtown Helena.

I'm from Helena, but work moved me to Texas. I'd like to return to Helena when I retire, and bought these lots to put a house on for that purpose.

I've <sup>been</sup> getting overcharged on the taxes for these lots back to 2007, and would like to ask for a refund for the overage I've had to pay for the last five years.

I've included the 2013 Property Assessment Notice that shows the old & the new tax amounts. I'm asking for the difference here going back 5 years.

The lots are 1, 2, & 29 from Block 75. Please let me know if any other actions are required by me to initiate this request.

Sincerely,



PAT MAKI

Phone (512) 585 5702  
(406) 442 6129

email - patmaki@hotmail.com



Owner(s):  
MAKI PATRICK & KAROLINA

2013 Property Assessment Notice  
Property Subject to Taxation

Lewis & Clark County  
Dept of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59601-4178

Date: 4/21/2014  
Assessment Code:  
0000031549  
School District: 048701  
2012 Mill Levy: 725.670

**THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue office or call (406) 444-4000.**

Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
HELENA TOWNSITE 1869, S36, T10 N, R04 W, BLOCK 075, Lot 001 - 002 05-1887-36-1-14-07-0000	2201 - Residential City or Town Lots	2.540%	0.12	11,121		22,068		280
	2207 - Commercial City or Town Lots						1,098	
<b>Totals</b>				<b>11,121</b>	<b>0</b>	<b>22,068</b>	<b>1,098</b>	<b>280</b>

\*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

*Part made*  
*Been paying taxes on these two lots since 2008.*

Owner(s):  
MAKI PATRICK J

2013 Property Assessment Notice  
Property Subject to Taxation

Lewis & Clark County  
Dept of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59601-4178

Date: 4/21/2014  
Assessment Code:  
0000000818  
School District: 048701  
2012 Mill Levy: 725.670

THIS IS NOT A TAX BILL. For details about your property taxation values, please  
visit your local Department of Revenue office or call (406) 444-4000.

Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity*		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
HELENA TOWNSITE 1869, S36, T10 N, R04 W, BLOCK 075, Lot 029 05-1887-36-1-14-05-0000	2201 - Residential City or Town Lots	2.540%	0.10	11,049	21,600	21,924	752	278
Totals				11,049	21,600	21,924	752	278

\*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

*Part Maki*  
*Been paying taxes*  
*on this lot since 2007.*



SCANNED

RECEIVED

MAR 13 2014

MONTANA  
AB-28  
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](http://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

MAKI PATRICK & KAROLINA

7705 ORANGEWOOD CIR

AUSTIN TX 78757-1644

Person Filing this Form (if different from above)

John Maki - Son

Address 655 Granite Ave.

Helena, MT 59601

County Lewis & Clark County

Geocode 05-1887-36-1-14-07-0000

Assessment Code 0000031549

Home/Contact Phone 442-6129

Cell Phone 431-7723

Email frontmontana@yahoo.com

- Type of Property:
- |   |                                      |
|---|--------------------------------------|
| <input type="checkbox"/> Residential            | <input type="checkbox"/> Mobile Home |
| <input checked="" type="checkbox"/> Vacant Land | <input type="checkbox"/> Industrial  |
| <input type="checkbox"/> Personal Property      | <input type="checkbox"/> Ag/Forest   |
|   | <input type="checkbox"/> 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.

HELENA TOWNSITE 1869, S36, T10 N, R04 W, BLOCK 75, Lot 1 - 2

#### 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.

Property is not commercial. Neighboring properties assessed at a much lower rate. Ex: 1887-36-1-14-09-0000 & 1887-36-1-14-03-0000

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 442-6129 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..... \$ 46,931  
 Improvements..... \$ \_\_\_\_\_  
 Personal Property..... \$ \_\_\_\_\_  
 Total..... \$ 46,931

Value as Determined by Property Owner

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

Land..... \$ 25,000  
 Improvements..... \$ \_\_\_\_\_  
 Personal Property (as of Jan 1 of current year) . \$ \_\_\_\_\_  
 Total..... \$ 25,000

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

[Handwritten Signature]

Date

Mar 13/14

**Part V – For Department of Revenue Office Use Only**

A field inspection was completed:  interior, date \_\_\_\_\_  exterior, date 04/04/2014

If either field inspection was not completed, reason why:  
\_\_\_\_\_  
\_\_\_\_\_

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 Both parcels changed from commercial to residential. Due to lack of access & steep, changed parcels from primary to unbuildable.

1887-36-1-14-05-0000-Value from \$\$65,820 to \$21,924

1887-36-1-14-07-0000-Value from \$66,240 to \$22,068

Both changed for tax years 2013 & 2014

The results of this informal review were sent to the taxpayer on (date) 4/14/2014

Reviewed by Wanda Warsinski Date 4/8/2014

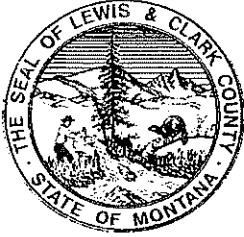
Title Lead Appraiser

**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.

**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: 1887-36-1-14-07-0000

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:

Patrick J. Maki  
1202 Peyton Pl  
Cedar Park, TX 78613

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

Helena Townsite Blk 75 lot 1-2

Amount of refund and year for which the refund is requested: PLEASE SEND PAYMENT TO:  
 Year(s) 2009-2013  
 Amount \$2,197.15 (pm)  
7705 ORANGEWOOD CIR  
AUSTIN, TX 78757

Reason for the refund request:

value from commercial to residential

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 [Signature]  
 Signature of Taxpayer

5-19-14  
 Date