

RESOLUTION 2014 - 60

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

WHEREAS, Patrick J Maki was erroneously assessed for real property under Geo Code No. 1887-36-1-14-05-0000; 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 3rd, 2014

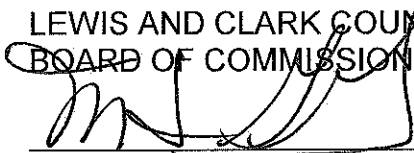
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

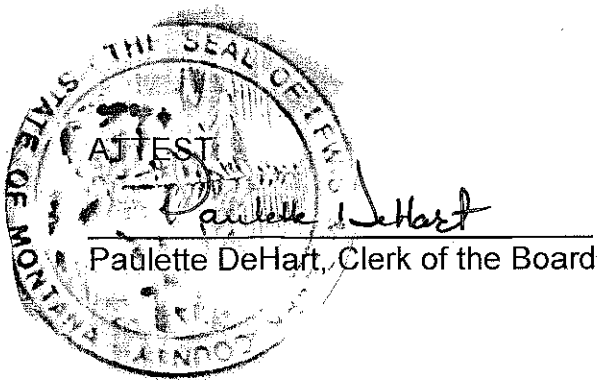
1. Patrick J Maki has paid the assessment in error.
2. Patrick J Maki has proven a refund is due to him.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$1,251.43 to Patrick J Maki, 1202 Preyton Place, Cedar Park, TX 78613.

Dated this 3rd day of June, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



3258666 B: M48 P: 5846 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

Consolidated Office of Treasurer/Clerk and Recorder

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: 1887-36-1-14-05-0000

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 2nd 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	\$214.29
	2121 Forestvale Cemetery	\$.98

2009 Refund: \$215.27

Tax Year 2010	Taxes	\$273.12
	2121 Forestvale Cemetery	\$1.24
	2518 Open Space	\$.76

2010 Refund: \$275.12

Tax Year 2011	Taxes	\$313.00
	2518 Open Space	\$.90
	2121 Forestvale Cemetery	\$1.45

2011 Refund: \$315.35

Tax Year 2012	Taxes	\$348.97
	2121 Forestvale Cemetery	\$1.53
	2518 Open Space	\$.80

2012 Refund: \$351.30

Tax Year 2013	Taxes	\$93.72
	2121 Forestvale Cemetery	\$.42
	2518 Open Space	\$.25

2013 Refund: \$94.39

Total Refund Due \$1,251.43

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
1202 Preyton Pl
Cedar Park Tx 78613-3800
GEO Code# 05-1887-36-1-14-05-0000

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	2201	18307	536
To	2201	8127	238

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2201	21982	620
To	2201	8876	250

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2201	25434	692
To	2201	9593	261

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2201	28598	752
	2201	10245	269

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2201	31847	809
	2201	10958	278


 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

Cc: file

Tax Year: 2013 Tax Code : 188736114050000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.10	31,847	809
						31,847	809
						16,958	278

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	809.00	2.59
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	809.00	1.54
						214.85

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

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2013	11434		0.00		407.04	Current	0.00	407.04
								407.04

BILLING HISTORY (ALL YEARS)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2013	11434	0000	01	01	Tax District 01	205.92	299.64	PD	11/13/2013	299.63	DUE	05/31/2014
2013	11434	0001	01	01	STREET MAINT #1		67.47	PD	11/13/2013	67.46	DUE	05/31/2014
2013	11434	0008	01	01	STORM WATER UTL		14.90	PD	11/13/2013	14.89	DUE	05/31/2014
2013	11434	0016	01	01	LANDFILL MONITORING		3.00	PD	11/13/2013	3.00	DUE	05/31/2014
2013	11434	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/13/2013	10.00	DUE	05/31/2014
2013	11434	0070	01	01	OPEN SPACE MAINT		10.00	PD	11/13/2013	10.00	DUE	05/31/2014
2013	11434	2121	01	01	FORESTVALE CEM	.88	1.30	PD	11/13/2013	1.29	DUE	05/31/2014
2013	11434	2518	01	01	OPEN-SPACE LANDS	.52	0.77	PD	11/13/2013	0.77	DUE	05/31/2014
TOTAL:						refund 94.39	201.32	407.08		407.04	105.35	
2012	13151	0000	01	01	Tax District 01	194.35	271.66	PD	05/21/2013	271.66	PD	05/21/2013
2012	13151	0001	01	01	STREET MAINT #1		66.14	PD	05/21/2013	66.14	PD	05/21/2013
2012	13151	0008	01	01	STORM WATER UTL		14.46	PD	05/21/2013	14.46	PD	05/21/2013
2012	13151	0016	01	01	LANDFILL MONITORING		3.00	PD	05/21/2013	3.00	PD	05/21/2013
2012	13151	0061	01	01	URBAN FOREST MGMT		10.00	PD	05/21/2013	10.00	PD	05/21/2013
2012	13151	0070	01	01	OPEN SPACE MAINT		8.50	PD	05/21/2013	8.50	PD	05/21/2013
2012	13151	2121	01	01	FORESTVALE CEM	.85	1.19	PD	05/21/2013	1.19	PD	05/21/2013
2012	13151	2518	01	01	OPEN-SPACE LANDS	.44	0.62	PD	05/21/2013	0.62	PD	05/21/2013
TOTAL:						market 10245/269	195.64	375.57	pd 546.94	375.57	refund 351.30	
2011	10525	0000	01	01	Tax District 01	189.54	251.27	PD	11/04/2011	251.27	PD	05/22/2012
2011	10525	0001	01	01	STREET MAINT #1		62.99	PD	11/04/2011	62.99	PD	05/22/2012

Tax Year: 2013 Tax Code : 188736114050000

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	10525	0008	01	01	STORM WATER UTL	14.11	PD	11/04/2011	14.10	PD	05/22/2012
2011	10525	0016	01	01	LANDFILL MONITORING	3.00	PD	11/04/2011	3.00	PD	05/22/2012
2011	10525	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/04/2011	10.00	PD	05/22/2012
2011	10525	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/04/2011	8.50	PD	05/22/2012
2011	10525	2121	01	01	FORESTVALE CEM	1.16	PD	11/04/2011	1.16	PD	05/22/2012
2011	10525	2518	01	01	OPEN-SPACE LANDS	0.72	PD	11/04/2011	0.71	PD	05/22/2012
<i>market 9593/261</i>											
TOTAL:						351.75	pd	3506.29	351.73	refund	315.35
2010	15189	0000	01	01	Tax District 01	228.83	PD	12/13/2010	228.82	PD	05/12/2011
2010	15189	0001	01	01	STREET MAINT #1	62.06	PD	12/13/2010	62.06	PD	05/12/2011
2010	15189	0008	01	01	STORM WATER UTL	13.90	PD	12/13/2010	13.89	PD	05/12/2011
2010	15189	0060	01	01	TREE MAINT	5.00	PD	12/13/2010	5.00	PD	05/12/2011
2010	15189	0070	01	01	OPEN SPACE MAINT	8.50	PD	12/13/2010	8.50	PD	05/12/2011
2010	15189	2121	01	01	FORESTVALE CEM	1.04	PD	12/13/2010	1.03	PD	05/12/2011
2010	15189	2518	01	01	OPEN-SPACE LANDS	0.64	PD	12/13/2010	0.63	PD	05/12/2011
<i>market 8876/250</i>											
TOTAL:						319.97	pd	460.99	319.93	refund	275.12
2009	10627	0000	01	01	Tax District 01	192.71	PD	12/08/2009	192.71	PD	05/07/2010
2009	10627	0001	01	01	STREET MAINT #1	55.55	PD	12/08/2009	55.55	PD	05/07/2010
2009	10627	0008	01	01	STORM WATER UTL	13.15	PD	12/08/2009	13.14	PD	05/07/2010
2009	10627	0060	01	01	TREE MAINT	5.00	PD	12/08/2009	5.00	PD	05/07/2010
2009	10627	0070	01	01	OPEN SPACE MAINT	10.89	PD	12/08/2009	10.89	PD	05/07/2010
2009	10627	2121	01	01	FORESTVALE CEM	0.88	PD	12/08/2009	0.88	PD	05/07/2010
<i>market 8527/238</i>											
TOTAL:						278.18	pd	387.10	278.17	refund	215.27
2008	24866	0000	01		Tax District 01	155.65	PD	11/19/2008	155.65	PD	05/06/2009
2008	24866	0001	01		STREET MAINT #1	55.00	PD	11/19/2008	55.00	PD	05/06/2009
2008	24866	0008	01		STORM WATER UTL	12.06	PD	11/19/2008	12.05	PD	05/06/2009
2008	24866	0060	01		TREE MAINT	5.00	PD	11/19/2008	5.00	PD	05/06/2009
2008	24866	0070	01		OPEN SPACE MAINT	3.50	PD	11/19/2008	3.50	PD	05/06/2009
2008	24866	2121	01		FORESTVALE CEM	0.71	PD	11/19/2008	0.70	PD	05/06/2009
TOTAL:						231.92			231.90		
2007	3006447	0000	01		Tax District 01	132.35	PD	11/20/2007	132.32	PD	05/09/2008
2007	3006447	0001	01		ST. MAINT #1	52.84	PD	11/20/2007	52.83	PD	05/09/2008
2007	3006447	0008	01		STORM WATER UTL	11.34	PD	11/20/2007	11.33	PD	05/09/2008
2007	3006447	0060	01		TREE MAINT# 60	5.00	PD	11/20/2007	5.00	PD	05/09/2008
2007	3006447	0070	01		OPEN SPACE MAINT	3.50	PD	11/20/2007	3.50	PD	05/09/2008
2007	3006447	2121	01		FORESTVALE CEM	0.59	PD	11/20/2007	0.58	PD	05/09/2008
TOTAL:						205.62			205.56		
2006	3006153	0000	01		Tax District 01	112.62	PD	12/07/2006	112.60	PD	04/03/2007
2006	3006153	0001	01		ST. MAINT #1	47.76	PD	12/07/2006	47.76	PD	04/03/2007
2006	3006153	0008	01		STORM WATER UTL	11.06	PD	12/07/2006	11.06	PD	04/03/2007
2006	3006153	0060	01		TREE MAINT# 60	5.00	PD	12/07/2006	5.00	PD	04/03/2007
2006	3006153	2121	01		FORESTVALE CEM	0.50	PD	12/07/2006	0.50	PD	04/03/2007
TOTAL:						176.94			176.92		
2005	3006026	0000	01		Tax District 01	93.16	PD	12/02/2005	93.13	PD	06/01/2006
2005	3006026	0001	01		ST. MAINT #1	46.17	PD	12/02/2005	46.17	PD	06/01/2006
2005	3006026	0008	01		STORM WATER UTL	10.00	PD	12/02/2005	10.00	PD	06/01/2006
2005	3006026	0060	01		TREE MAINT# 60	5.00	PD	12/02/2005	5.00	PD	06/01/2006
2005	3006026	2121	01		FORESTVALE CEM	0.40	PD	12/02/2005	0.39	PD	06/01/2006
TOTAL:						154.73			154.69		

4-29-14

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 ^{been} 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	1,098	280
	2207 - Commercial City or Town Lots							
Totals				11,121	0	22,068	1,098	280

*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.

Pat maki
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.

Perb 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.

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

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

Person Filing this Form (if different from above)

John Maki - Son

Address 655 Granite Ave.

Helena, MT 59601

- 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.

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

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

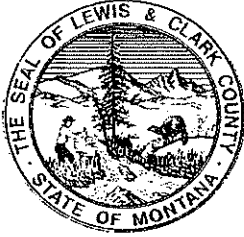
Title Lead Appraiser

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: 1887-36-1-14-05-0000

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. Mabi
1202 Prairie Pl
Cedar Park, TX 78613

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

Adena Townsite Blk 75 lot 29

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

Year(s) 2009-2013
Amount \$ 1,251.43

PLEASE SEND PAYMENT TO:
7705 ORANGWOOD CIR
AUSTIN, TX 78757

Reason for the refund request:

value to high. DOR reduced

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 of Taxpayer

5-19-14
Date