

RESOLUTION 2014-87

A RESOLUTION ORDERING A REFUND OF TAXES AND ASSESSMENTS PAID

WHEREAS, Lisa Heppner has been erroneously taxed under Geo Code No. 1995-07-4-01-05-8002; and

WHEREAS, the Department of Revenue has provided evidence regarding the overcharge of property taxes; and

WHEREAS, the error occurred for the tax year 2014; and

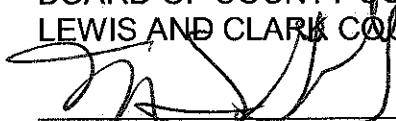
NOW, THEREFORE the Lewis and Clark County Commissioners make the following conclusions of law:

1. Lisa Heppner has paid the double property tax amount in error.
2. Lisa Heppner has proven a refund is due to her.
3. The claim for refund was filed within five years of the collection.

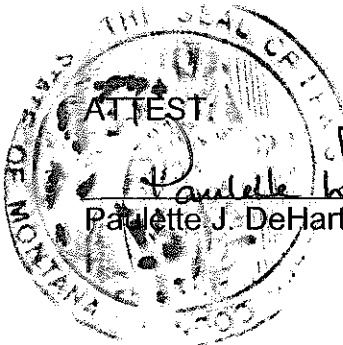
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$36.46 to Lisa Heppner, 7905 Rancho Deluxe Dr., Helena, MT 59602


DATED this 5 day of August, 2014.

BOARD OF COUNTY COMMISSIONERS
LEWIS AND CLARK COUNTY



Susan Good Geise, Chair



ATTEST:


Paulette J. DeHart, Clerk of the Board



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

July 22, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Lisa Heppner
7905 Rancho Deluxe Dr
Helena Mt 59602

Pin #: 000096102

Dear Board of County Commissioners:

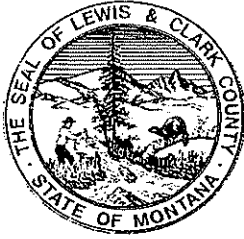
Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property. Please find documentation regarding the request. The taxpayer paid in full tax bill for 2014, but then Department of Revenue discovered that the property was not valued correctly.

A refund is in order: Tax Year: 2014

\$	35.06	General Tax
	.18	(2121) Forestvale Cemetery
	.11	(2518) Open-Space Lands
	1.11	(3002) West Valley Fire

Total Refund Due \$ 36.46

Thanking you in advance, I am,



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

Re: Tax Refund
Geo Code: 96102

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:

Lisa Heppner
7905 Rando Deluxe Dr
Helena, MT 59602

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

1971 Champion 24x56

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

Year(s) 2014
Amount \$ 36.46

Reason for the refund request:

PTAP

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,

Lisa M Heppner
Signature of Taxpayer

7/24/2014
Date

Tax Year: 2014 Tax Code : 000096102

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 000096102 Status: Active
 Tax Type: MH Mobile Homes
 Bank Code:
 Levy Dist: 10-07 Tax District 10
 TIF Base: 0.00

Revised + referred

OWNERSHIP INFORMATION

Name: HEPPNER LISA Type: 1 Legal
 Alpha: HEPPNER LISA Mail To: Yes
 Address: 7905 RANCHO DELUXE DR
 City: HELENA ST: MT Zip: 59602 8345

*4096
(over)*

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	7,552	187
						7,552	187

PAYOFF INFORMATION (AS OF: 07/17/2014)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2014	2966		0.00		112.54	Current	0.00	112.54
								112.54

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	
2014	2966	0000	10	07	Tax District 10	22.95	58.01	PD	05/22/2014	58.00	DUE	11/30/2014
2014	2966	2121	10	07	FORESTVALE CEM	.12	0.30	PD	05/22/2014	0.30	DUE	11/30/2014
2014	2966	2518	10	07	OPEN-SPACE LANDS	.07	0.18	PD	05/22/2014	0.18	DUE	11/30/2014
2014	2966	3002	10	07	WEST VALLEY FIRE	.12	1.83	PD	05/22/2014	1.83	DUE	11/30/2014
2014	2966	8003	10	07	SCRATCH GRAVEL		48.00	PD	05/22/2014	48.00	DUE	11/30/2014
2014	2966	8012	10	07	WATER QLTY OUTSIDE CITY		4.23	PD	05/22/2014	4.23	DUE	11/30/2014
					TOTAL:		112.55					112.54
2013	3010	0000	10	07	Tax District 10		11.73	PD	05/15/2013	11.72	PD	11/18/2013
2013	3010	2121	10	07	FORESTVALE CEM		0.06	PD	05/15/2013	0.06	PD	11/18/2013
2013	3010	2518	10	07	OPEN-SPACE LANDS		0.03	PD	05/15/2013	0.03	PD	11/18/2013
2013	3010	3002	10	07	WEST VALLEY FIRE		0.37	PD	05/15/2013	0.37	PD	11/18/2013
2013	3010	8003	10	07	SCRATCH GRAVEL		24.00	PD	05/15/2013	24.00	PD	11/18/2013
2013	3010	8012	10	07	WATER QLTY OUTSIDE CITY		4.23	PD	05/15/2013	4.23	PD	11/18/2013
					TOTAL:		40.42					40.41
2012	3084	0000	10	07	Tax District 10		12.78	PD	05/15/2012	12.77	PD	11/26/2012
2012	3084	2121	10	07	FORESTVALE CEM		0.07	PD	05/15/2012	0.07	PD	11/26/2012
2012	3084	2518	10	07	OPEN-SPACE LANDS		0.05	PD	05/15/2012	0.04	PD	11/26/2012
2012	3084	3002	10	07	WEST VALLEY FIRE		0.41	PD	05/15/2012	0.41	PD	11/26/2012

05-1995-07-4-01-05-8002
 #96102
 Heppner, Lisa

AFTER 2014 PTAP

ORION

Appraisal Home

Property

Party

Reporting

Activities

Administration

Processes

Assessment Notices

D 05-1995-07-4-01-05-8002 Manufactured Homes not Attached to Real

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	6201	6237
2 Reappraisal Land Value	0	0	0
3 Reappraisal Building Value	14,250	0	14,250
4 Total Reappraisal Value	14,250	0	14,250
5 Value Before Reappraisal	13,827	0	13,827
6 Phase in Value	14,250	0	14,250
7 Exempt Value (Home/Cornstead)	6,998	0	6,998
8 Taxable Market Value	7,552	0	7,552
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	0.49
11 Taxable Value	-37	0	37
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)	2.000	1.000	1.000
16 Total Mills	N/A	843.130	843.130
17 Tax Amount (Ad Valorem)	23.80	0.00	23.80
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$14,250	\$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	05/15/2014 03:29:PM	05/15/2014 03:29:PM
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

Total Lines 23

7/17/2014 8:56am

To Cheryl 7-17-14

ORION

Appraisal Home

Property: Add a Property, Park a Property, Parcel History, GIS Map

Party: Add a Party, Parcel Party, Return Party History

Reporting: Add a Report, Parcel & Context

Activities: Add an Activity, Parcel Activity, Parcel History, Parcel Job History, Parcel Job Schedule

Processes: Add a Process, Parcel Process

D 05-1995-07-4-01-05-5002 Manufactured Homes not Attached to Real

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	6201	6237
2 Reappraisal Land Value	0	0	0
3 Reappraisal Building Value	14,250	14,250	0
4 Total Reappraisal Value	14,250	14,250	0
5 Value Before Reappraisal	13,827	0	13,827
6 Phase In Value	14,250	14,250	0
7 Exempt Value (Home/Constead)	6,898	6,898	0
8 Taxable Market Value	7,552	7,552	0
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	0.49
11 Taxable Value	187	187	0
12 Acres	0.000	0.000	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0.000	0.000	0.000
15 Proration Factor (for Testing)	N/A	643.130	643.130
16 Total Mills	120.27	120.27	0.00
17 Tax Amount (Ad Valorem)	N/A	\$14,250	\$0
18 HOMESTEAD CAP INFORMATION			
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	N/A	03/22/2014 06:35 PM	03/22/2014 06:35 PM
22 Date Last Calculated			
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

Total Lines: 43

7/17/2014 9:00am

Messages 19

BEFORE 2014 PTAP