

RESOLUTION 2014-88

A RESOLUTION ORDERING A REFUND OF TAXES AND ASSESSMENTS PAID

WHEREAS, Edward Tinker has been erroneously taxed under Geo Code No. 1995-18-1-01-30-0002; 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

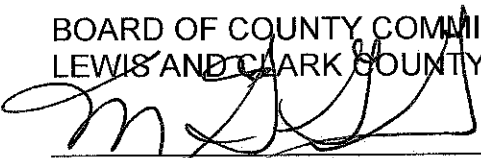
NOW, THEREFORE the Lewis and Clark County Commissioners make the following conclusions of law:

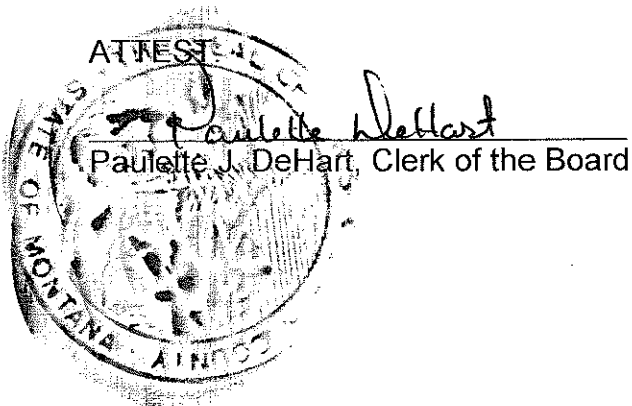
1. Edward Tinker has paid the double property tax amount in error.
2. Edward Tinker has proven a refund is due to him.
3. The claim for refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$54.74 to Edward Tinker, P.O. Box 4152 Helena, MT 59604-4152.

DATED this 5 day of August, 2014.

BOARD OF COUNTY COMMISSIONERS
LEWIS AND CLARK COUNTY


Susan Good Geise, Chair



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: Edward Tinker
PO Box 4152
Helena Mt 59604-4152

Pin #: 000090493

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

\$	52.12	General Tax
	.27	(2121) Forestvale Cemetery
	.17	(2518) Open-Space Lands
	1.64	(3002) West Valley Fire
	.54	(8006) Mosquito

Total Refund Due \$ 54.74

Thanking you in advance, I am,

Date: 07/17/2014
Time: 07:26:27

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfydenlund

Tax Year: 2014 Tax Code : 000090493

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 000090493 Status: Active
 Tax Type: MH Mobile Homes
 Bank Code:
 Levy Dist: 10-03 Tax District 10
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: TINKER EDWARD Type: 1 Legal
 Alpha: TINKER EDWARD Mail To: Yes
 Address: PO BOX 4152
 City: HELENA ST: MT Zip: 59604 4152

4105

VALUATION / ASSESSMENT

Legal#	Class Code	Class Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM PERSONAL PROPERTY MOBILE HOMES	0.00	11,273	278
					11,273	278 SS

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	19.55000	278.00	5.43
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
8006	MOSQUITO	All	Mill	6.40000	278.00	1.78
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2121	FORESTVALE CEM	All	Mill	3.20000	278.00	0.89
2518	OPEN-SPACE LANDS	All	Mill	1.90000	278.00	0.53
						113.09

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

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2014	277		0.00		142.76	Current	0.00	142.76
								142.76

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2014	277	0000	10	03	Tax District 10	34.12	86.24	PD	05/27/2014	086.23	DUE	11/30/2014
2014	277	2121	10	03	FORESTVALE CEM	.18	0.45	PD	05/27/2014	0.44	DUE	11/30/2014
2014	277	2518	10	03	OPEN-SPACE LANDS	.10	0.27	PD	05/27/2014	0.26	DUE	11/30/2014
2014	277	3002	10	03	WEST VALLEY FIRE	1.08	2.72	PD	05/27/2014	2.71	DUE	11/30/2014
2014	277	8003	10	03	SCRATCH GRAVEL		48.00	PD	05/27/2014	48.00	DUE	11/30/2014
2014	277	8006	10	03	MOSQUITO	.35	0.89	PD	05/27/2014	0.89	DUE	11/30/2014
2014	277	8012	10	03	WATER QLTY OUTSIDE CITY		4.23	PD	05/27/2014	4.23	DUE	11/30/2014

Taxes 52.12
 2121 Forestvale .27
 Open Space .17

wv fire 1.64
 mosq 54
 54.74 refund

1 Class	Totals	9301	6237
2 Reappraisal Land Value	0	0	0
3 Reappraisal Building Value	21,270	0	21,270
4 Total Reappraisal Value	21,270	0	21,270
5 Value Before Reappraisal	17,213	0	17,213
6 Phase In Value	21,270	0	21,270
7 Exempt Value (Home/Constead)	9,997	0	9,997
8 Taxable Market Value	11,273	0	11,273
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	0.49
11 Taxable Value	55	0	55
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	649.530	649.530
17 Tax Amount (Ad Valorem)	35.72	0.00	35.72
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$21,270	\$21,270	\$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	07/14/2014,03:24:PM	07/14/2014,03:24:PM
23 Prior Cycle Market Value	16,920	16,920	0
24 AG Forest Taxable Value Adj	0	0	0

05-1995-18-1-01-30-0002
 # 90493
 Tinker, Ed

ORION

Appraisal Home

Property
 Add a Property
 Find a Property
 Property History
 Old Map

Party
 Add a Party
 Find a Party
 Related Party Credits

Reporting

Activities
 Add Activity
 Split & Combine

Administration
 View and Update
 View and Update
 View and Update

Processes
 Assign and Follow

Configuration
 Configure and Setup
 Market Setup

Assessment Values Selection Detail

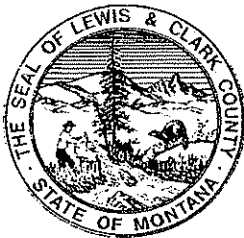
Assessment Values 6201

1	Class	6201
2	Reappraisal Land Value	0
3	Reappraisal Building Value	21,270
4	Total Reappraisal Value	21,270
5	Value Before Reappraisal	17,213
6	Phase In Value	21,270
7	Exempt Value (Home/Comstead)	9,997
8	Taxable Market Value	11,273
9	Tax Class	4
10	Taxable Percent	2.47
11	Taxable Value	278
12	Acres	0.000
13	TIF Base Value	0
14	TIF Incremental Value	0
15	Proration Factor (for testing)	0.000
16	Total Mills	649.530
17	Tax Amount (Ad Valorem)	180.57
18	HOMESTEAD CAP INFORMATION	
19	Res Value Under Cap Incl OBY	\$21,270
20	Residential Value Over Cap	\$0
21	Condo Value Under Cap Incl OBY	\$0
22	Date Last Calculated	03/22/2014 06:33:PM
23	Prior Cycle Market Value	16,920
24	AG Forest Taxable Value Adj	0

7/17/2014 7:52am

BEFORE 2014 PTAP

To Cheryl 7-17-14



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

Re: Tax Refund
 Geo Code: 96493

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:

Edward R. Tinker Sr
Po Box 4152
Helena mt. 59604

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

Flattwood 14x66 1984

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

Year(s) 2014
 Amount \$54.74

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,

Edward Tinker
 Signature of Taxpayer

7-30-14
 Date