

RESOLUTION 2014 - 90

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

WHEREAS, Roland Pratt was erroneously assessed for property under Geo Code No. 000090051; and

WHEREAS, the Department of Revenue has provided evidence regarding the change in valuation; and

WHEREAS, the error occurred in tax year 2014; and

WHEREAS, a hearing was held on August 12, 2014;


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

1. Roland Pratt has paid the assessment in error.
2. Roland Pratt 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 \$16.62 to Roland Pratt, PO Box 908, Helena, MT 59624.

Dated this 12<sup>th</sup> day of September, 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair

ATTEST:

  
Paulette DeHart, Clerk of the Board

3261604 B: M48 P: 8449 COUNTY  
08/12/2014 12:09 PM Pages: 1 of 6 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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July 22, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:      Roland Pratt  
                                 PO Box 908  
                                 Helena Mt 59624

Pin #: 000090051

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

\$	15.82	General Tax
	.09	(2121) Forestvale Cemetery
	.05	(2518) Open-Space Lands
	.50	(3002) West Valley Fire
	.16	(8006) Mosquito

***Total Refund Due \$ 16.62***

Thanking you in advance, I am,

Date: 07/17/2014  
Time: 07:59:50

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfydenli

Tax Year: 2014 Tax Code : 000090051

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 000090051 Status: Active  
 Tax Type: MH Mobile Homes  
 Bank Code:  
 Levy Dist: 10-03 Tax District 10  
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: PRATT ROLAND Type: 1 Legal  
 Alpha: PRATT ROLAND Mail To: Yes  
 Address: PO BOX 908  
 City: HELENA ST: MT Zip: 59624 0908

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	3,456	85
						3,456	85

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	31		0.00		79.90	Current	0.00	79.90
								79.90

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF				
						Billed	Stat	Due Date	Billed	Stat	Due Date		
2014	31	0000	10	03	Tax District 10	16.55	26.37	PD	05/14/2014	0	26.36	DUE	11/30/2014
2014	31	2121	10	03	FORESTVALE CEM	.05	0.14	PD	05/14/2014	0	0.13	DUE	11/30/2014
2014	31	2518	10	03	OPEN-SPACE LANDS	.03	0.08	PD	05/14/2014	0	0.08	DUE	11/30/2014
2014	31	3002	10	03	WEST VALLEY FIRE	.33	0.83	PD	05/14/2014	0	0.83	DUE	11/30/2014
2014	31	8003	10	03	SCRATCH GRAVEL		48.00	PD	05/14/2014	0	48.00	DUE	11/30/2014
2014	31	8006	10	03	MOSQUITO	.11	0.27	PD	05/14/2014	0	0.27	DUE	11/30/2014
2014	31	8012	10	03	WATER QLTY OUTSIDE CITY		4.23	PD	05/14/2014		4.23	DUE	11/30/2014
TOTAL:							79.92				79.90		

tax 15.82  
 Forestvale .09  
 Open Space .05  
 WVFie .50  
 Mosq .16

46.62 refund

4109

05-1888-06-1-20-15-8002 Manufactured Homes not Attached to Real  
 # 90051

Pratt, Colarna

# ORION

- Appraisal Home
- Property
- Party
- Reporting
- Activities
- Administration
- Processes
- Configuration

D 05-1888-06-1-20-15-8002 Manufactured Homes not Attached to Real

Class	Reappraisal Land Value	Reappraisal Building Value	Total Reappraisal Value	Phase In Value	Exempt Value (Home/Comstead)	Taxable Market Value	Tax Class	Taxable Percent	Acres	TIF Base Value	TIF Incremental Value	Proportion Factor (for testing)	Total Mills	Tax Amount (Ad Valorem)	HOMESTEAD CAP INFORMATION	Res. Value Under Cap Incl OBY	Residential Value Over Cap	Condo Value Under Cap Incl OBY	Date Last Calculated	Phor Cycle Market Value	AG Forest Taxable Value Adj	
1																						
2	0	6,520	6,520	0	0	3,456	N/A	N/A	17	0	0	2,000	N/A	N/A	N/A	\$6,520	\$0	\$0	N/A	7,580	0	
3	0	6,520	6,520	0	0	3,456	N/A	2.47	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
4	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
5	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
6	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
7	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
8	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
9	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
10	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
11	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
12	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
13	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
14	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
15	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
16	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
17	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
18	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
19	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
20	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
21	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
22	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
23	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	
24	0	6,520	6,520	0	0	3,456	N/A	0.49	0	0	0	1,000	649.530	649.530	11.04	\$6,520	\$0	\$0	05/02/2014 09:44:AM	7,580	0	

Total Lines: 23 7/17/2014 7:58am Messages

AFTER 2014 PTAP

To Cheryl 7-17-14

# ORION

D 05-1838-06-1-20-15-8002 Manufactured Homes not Attached to Real

- ◆ Appraisal Home
- ◆ Property
  - ◆ Add a Property
  - ◆ Find a Property
  - ◆ Property History
  - ◆ GIS Map
- ◆ Party
  - ◆ Add a Party
  - ◆ Find a Party
  - ◆ Related Party Groups
- ◆ Reporting
- ◆ Activities
  - ◆ List Manager
  - ◆ Spills & Combos
- ◆ Administration
  - ◆ Viewable Queries
  - ◆ View Job History
  - ◆ View Job Schedule
- ◆ Processes
  - ◆ Assessment Notices
- ◆ Configuration
  - ◆ System Code Setup
  - ◆ Market Setup

## Assessment Values Selection Detail

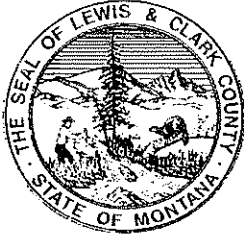
Class	Total	6201	6237
1 Class	0		
2 Reappraisal Land Value	6,520	0	0
3 Reappraisal Building Value	6,520	6,520	0
4 Total Reappraisal Value	7,580	6,520	0
5 Value Before Reappraisal	7,580	0	7,580
6 Phase In Value	6,520	6,520	0
7 Exempt Value (Home/Constead)	3,064	3,064	0
8 Taxable Market Value	3,456	3,456	0
9 Tax Class	N/A	N/A	4
10 Taxable Percent	N/A	2.47	4
11 Acres	85	85	0.49
12 TIF Base Value	0.000	0.000	0.000
13 TIF Incremental Value	0	0	0
14 TIF Proration Factor (for testing)	0.000	0.000	0.000
15 Total Mills	N/A	649.530	649.530
16 Tax Amount (Ad Valorem)	55.21	55.21	0.00
18 HOMESTEAD CAP INFORMATION	N/A		
19 Residential Value Under Cap Incl OBY	\$6,520	\$6,520	\$0
20 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
21 Date Last Calculated	N/A	03/22/2014 06:32:PM	03/22/2014 06:32:PM
22 Prior Cycle Market Value	7,580	7,580	0
23 AG Forest Taxable Value Adj	0	0	0

Total Lines: 23

7/17/2014 7:57am

Messages

BEFORE 2014 PTAP



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

Re: Tax Refund  
Geo Code: 90051

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:

ROLAND D PRATT  
PO Box 908  
HELENA, MT 59624

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

Monley 12x56 1973

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

Year(s) 2014  
Amount \$16.62

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,

Roland D Pratt  
Signature of Taxpayer

7/28/14  
Date