

RESOLUTION 2014 - 91

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

WHEREAS, Debra Niles was erroneously assessed for property under Geo Code No. 000091986; 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:

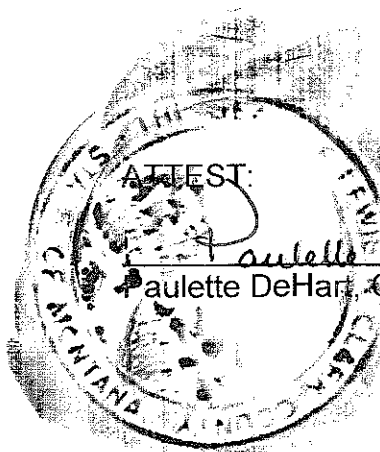

1. Debra Niles has paid the assessment in error.
2. Debra Niles has proven a refund is due to her.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$58.79 to Debra Niles, PO Box 1114, Helena, MT 59602.

Dated this 12th day of September, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair


ATTEST:

Paulette DeHart, Clerk of the Board

3261605 B: M48 P: 8450 COUNTY
08/12/2014 12:09 PM Pages: 1 of 7 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

July 22, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Debra Niles
PO Box 1114
Lincoln, Mt 59602

Pin #: 000091986

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

\$	54.98	General Tax
	1.83	(2121) Forestvale Cemetery
	.20	(2518) Open-Space Lands
	1.11	(3002) West Valley Fire

Total Refund Due \$58.79

Thanking you in advance, I am,

Date: 07/17/2014
Time: 07:34:51

LEWIS AND CLARK COUNTY, TREASURER

Oper: k frydenlund

Tax Year: 2014 Tax Code : 000091986

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 000091986 Status: Active
 Tax Type: MH Mobile Homes
 Bank Code:
 Levy Dist: 38-01 Tax District 38
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: NILES DEBRA Type: 1 Legal
 Alpha: NILES DEBRA Mail To: Yes
 Address: PO BOX 1114
 City: LINCOLN ST: MT Zip: 59639 1114

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	5,167	128
						5,167	128 25

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3004	LINCOLN FIRE	All	Mill	17.17000	128.00	2.20
8001	LINCOLN SOLID WASTE	All	Rate	110.00	1.00	110.00
2517	LINCOLN HOSPITAL DISTRICT	All	Mill	17.74000	128.00	2.27
2518	OPEN-SPACE LANDS	All	Mill	1.90000	128.00	0.24
						114.71

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
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NO TAXES OWED FOR Tax Code : 000091986

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	877	0000	38	01	Tax District 38	13.34	34.16 PD	06/09/2014	34.16 PD	06/09/2014	
2014	877	2517	38	01	LINCOLN HOSPITAL DISTRICT	.44	1.14 PD	06/09/2014	1.13 PD	06/09/2014	
2014	877	2518	38	01	OPEN-SPACE LANDS	.04	0.12 PD	06/09/2014	0.12 PD	06/09/2014	
2014	877	3004	38	01	LINCOLN FIRE	.42	1.10 PD	06/09/2014	1.10 PD	06/09/2014	
2014	877	8001	38	01	LINCOLN REFUSE		55.00 PD	06/09/2014	55.00 PD	06/09/2014	

Date: 07/17/2014
Time: 07:34:51

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlund

Tax Year: 2014 Tax Code : 000091986

BILLING HISTORY (Continued) (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
					TOTAL:	91.52			91.51		

refund taxes \$54.98
Lincoln Hosp 1.83
Open Space .20
Lincoln Tric 1.78

58.79

05-2336-24-5-05-01-8002
 # 91986

Miles, Debra

ORION

Appraisal Home

Property: 05-2336-24-5-05-01-8002 Manufactured Homes not Attached to Real Estate

Address: 24 AG Forest, MILES, DEBRA

City: MILES, DEBRA

State: MI

Zip: 48134

Assessment Values: Totals Page

Class	Reappraisal Land Value	Reappraisal Building Value	Total	6201	6237
1	0	0	0		
2	9,750	0	9,750		
3	9,750	0	9,750		
4	9,430	0	9,430		
5	9,750	0	9,750		
6	4,583	0	4,583		
7	5,167	0	5,167		
8	N/A	0	N/A		
9	N/A	4	N/A		
10	2.47	0	2.47		
11	25	0	25		
12	0.000	0.000	0.000		
13	0	0	0		
14	0	0	0		
15	2,000	1,000	3,000		
16	N/A	568,650	568,650		
17	14.22	0.00	14.22		
18	N/A	0.00	N/A		
19	\$9,750	\$9,750	\$19,500		
20	\$0	\$0	\$0		
21	\$0	\$0	\$0		
22	N/A	05/02/2014, 12:05 PM	N/A		
23	9,430	9,430	18,860		
24	0	0	0		

Total lines: 23

After
 BEFORE 2014 PTAP

To Cheryl 7-17-14

ORION

D 05-23366-24-3-05-01-8002 Manufactured Homes not Attached to Real

Assessment Values 6201

Assessment Values Selection Detail

Line	Description	Value
1	Class	6201
2	Reappraisal Land Value	0
3	Reappraisal Building Value	9,750
4	Total Reappraisal Value	9,750
5	Value Before Reappraisal	9,430
6	Phase In Value	9,750
7	Exempt Value (Home/Constead)	4,583
8	Taxable Market Value	5,167
9	Tax Class	04
10	Taxable Percent	2.47
11	Taxable Value	128
12	Acres	0
13	TIF Base Value	0
14	TIF Incremental Value	0
15	Proportion Factor (for testing)	508,650
16	Total Mills	72.79
17	Tax Amount (Ad Valorem)	9,750
18	HOMESTEAD CAP INFORMATION	
19	Res Value Under Cap Incl OBY	\$9,750
20	Residential Value Over Cap	
21	Condo Value Under Cap Incl OBY	
22	Date Last Calculated	03/22/2014, 06:34:PM
23	Prior Cycle Market Value	9,430
24	AG Forest Taxable Value Adj	

Total Lines 23

Reform
METER 2014 PTAP



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

Re: Tax Refund
Geo Code: 91986

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:

Debra Niles
Box 1114
Lincoln, MT 59639

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

1978 Champion 14x52

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

Year(s) 2014
Amount \$58.79

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,

Debra Niles
Signature of Taxpayer

7-31-14
Date