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

CBOARD OF COMMISSIONERS

Susan Good Geise, Chair

ulette DeHart Clerk of the Board

3261605 B: M48 P: 8450 COUNTY 08/12/2014 12:09 PM Pages: 1 of 7 Fees: 0.00

NOTE: Taxpayer ID Number/Social Security Number <u>is</u> 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: kfrydenlund

Tax Year: 2014 Tax Code: 000091986

TAX CODE INFORMATION

Tax Year:

2014 ΜH

Tax Code:

000091986 Mobile Homes

Status:

Active

Tax Type: Bank Code: Levy Dist:

38-01 TIF Base: 0.00

Tax District 38

OWNERSHIP INFORMATION

Name: Alpha: NILES DEBRA **NILES DEBRA** PO BOX 1114

Type: Mail To:

1 Legal

Yes

Address: LINCOLN ST: MT Zip: 59639 1114 City:

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Туре	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	5,167	_128'
						5,167	1/8 2

SPECIAL DISTRICT INFORMATION

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

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

1st Half Tax Pmt 1st Half 2nd Half 2nd Half Penalty/ Half Interest TOTAL DUE Year Stmt# Amount Status Amount Status

NO TAXES OWED FOR Tax Code: 000091986

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Spec Lev Year Stmt# Dist Dis		Description	Billed	1st H St		21 Billed	d HAl Stat	LF Due Date
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Tyler Technologies Tax-Wise County Taxation Software

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)									
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				TOTAL:	91.52	2		91.51	 [

Anciels #54.98

Anciels Hosp

Open Space

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568,650 72,79

\$9,750

19 Res Value Under Cap Incl OBY 17 Tax Amount (Ad Valorem)
18 HOMESTEAD CAP INFORMATION





[Form revised 3/07]

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

OF MON	Re: Tax Re Geo C	/	1986	
Dear Commissioners:				
Consider this my request for a request I am providing you the			iced property.	As a part of this
Name and address of the legal Dilya Box Lincoln	owner:	590	, 39	
Legal Description of the proper	ty (or other proper	ty description):	
1978 Champion	- 14x52			
Amount of refund and year for year(s) Year(s) Amount Reason for the refund request:	which the refund is	s requested:		
Were taxes paid under protest: If not, what is the reason they v		No er protest?		
Attached is other information fo		on:Yes	No	
Thank you for your consideration	on.		,	
Sincerely,				
Signature of Taxpayer	<u></u>	Dat	7-31-14 e	