

RESOLUTION 2015 - 159

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

WHEREAS, Reicher & Jaeger Rusher were erroneously assessed for real property under Assessor Code 29852; and,

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

WHEREAS, the error occurred in tax year 2014, 2013, 2012, 2011 and 2010; and

WHEREAS, a hearing was held on December 1, 2015;

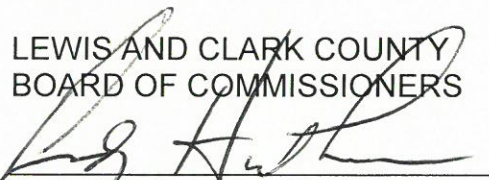
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Reicher & Jaeger Rusher have paid the taxes/fees/assessment in error.
2. Reicher & Jaeger Rusher have proven a refund is due to them.
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 \$800.34 to Jaeger D. Rusher, 3370 Chance Court, Helena, MT 59602

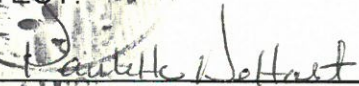
Dated this 1<sup>st</sup> day of December, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Andy Hunthausen, Chair



ATTEST

  
Paulette DeHart, Clerk of the Board

3282659 B: M50 P: 7439 COUNTY  
12/01/2015 10:50 AM Pages: 1 of 20 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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November 19, 2015

Lewis & Clark County Commission  
316 N Park  
Helena MT 59623

Refund Request: Rusher, Jonathan Reicher Bahny & Jaeger Daniel Bahny  
1720 W Warlow Dr Apt 302  
Gillette, WY 82716-2591  
Geo-Code: 1888-25-3-03-18-0000  
Parcel #29852

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2010 thru 2014 on the above property. Taxpayer worked with Department of Revenue concerning the value on their property.

Tax Year 2010	Taxes	\$146.48
	2518 Open Space	.39
	8006 Mosquito	1.33

2010 Refund: \$148.20

Tax Year 2011	Taxes	\$151.00
	2518 Open Space	.40
	8006 Mosquito	.70

2011 Refund: \$152.10

Tax Year 2012	Taxes	\$157.65
	2518 Open Space	.34
	8006 Mosquito	1.06

2012 Refund: \$159.05

Tax Year 2013	Taxes	\$166.35
	2518 Open Space	.40
	8006 Mosquito	1.32


2013 Refund: \$168.07

Tax Year 2014	Taxes	\$171.18
	2518 Open Space	.37
	8006 Mosquito	1.37

2014 Refund: \$172.92

Total Refund Due        \$800.34

Thanking you in advance, I am

  
Cheryl Green  
Supervisor/Delinquent Tax Collector



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

Re: Tax Refund  
Geo Code: 29852

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:

~~Jon~~ Jonathan Reicher Bahny Ruskor  
Jaeger Daniel Bahny-Ruskor  
3370 Chance Ct Helena MT 59602

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

manlove addn S25 T10 N 103 W Block 5, lot 4-5  
Year 1998 make liberty

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

Year(s) 2010-2014  
Amount \$ 800.34

Reason for the refund request:

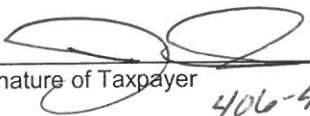
value incorrect

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,

  
Signature of Taxpayer 406-465-1998

10-23-15  
Date

Date: 11/18/2015  
Time: 15:51:49

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2010 Tax Code : 29852

mill 783.31

LEGAL DESCRIPTION (Continued)

Situs Address: 509 BAYARD ST  
Situs City: EAST HELENA

ST: MT Zip: 59635

Full Desc: MANLOVE ADDN  
003, S25, T10 N, R03 W, BLK 5  
LTS 4 & 5 MODULAR HOME 27X40 1997

Short Desc: MANLOVE ADDN  
003, S25, T10 N, R03 W, BLK 5  
LTS 4 & 5 MODULAR HOME 27X40 1997

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.18	17,049	481
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	40,504.38	1,142.955
						57,553	1,623.1436

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8006	MOSQUITO	All	Mill	7.09000	1,623.00	11.51
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2518	OPEN-SPACE LANDS	All	Mill	2.05000	1,623.00	3.33
						21.77

BILLING HISTORY (SELECTED TAX YEAR: 2010)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2010	20328	0000	09	01	Tax District 09	1124.83	635.66	PD	02/16/2011	635.65	PD	07/26/2011
2010	20328	2518	09	01	OPEN-SPACE LANDS	2.94	1.67	PD	02/16/2011	1.66	PD	07/26/2011
2010	20328	8000	09	01	WATER QUALITY INSIDE CITY		3.47	PD	02/16/2011	3.46	PD	07/26/2011
2010	20328	8006	09	01	MOSQUITO	10.18	5.76	PD	02/16/2011	5.75	PD	07/26/2011
TOTAL:							646.56			646.52		

Gen tax 146.48  
2518 .39  
8006 1.33  

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148.20

Date: 11/18/2015  
Time: 15:51:08

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 29852

774.33

LEGAL DESCRIPTION (Continued)

Situs Address: 509 BAYARD ST  
Situs City: EAST HELENA ST: MT Zip: 59635  
Full Desc: MANLOVE ADDN, S25, T10 N, R03 W, BLOCK  
5, Lot 4 - 5

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.18	19,014	517
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	39,880	1,085
						58,894	1,602
							890
							1407

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8006	MOSQUITO	All	Mill	3.58000	1,602.00	5.74
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2518	OPEN-SPACE LANDS	All	Mill	2.06000	1,602.00	3.30
						15.97

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2011	15675	0000	09	01	Tax District 09	1089.48	620.24	PD	11/02/2011	620.24	PD	11/02/2011
2011	15675	2518	09	01	OPEN-SPACE LANDS	2.90	1.65	PD	11/02/2011	1.65	PD	11/02/2011
2011	15675	8000	09	01	WATER QUALITY INSIDE CITY		3.47	PD	11/02/2011	3.46	PD	11/02/2011
2011	15675	8006	09	01	MOSQUITO	5.04	2.87	PD	11/02/2011	2.87	PD	11/02/2011
TOTAL:							628.23			628.22		

Tentative 151.00  
 2518 .40  
 8006 .70  


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 152.10

Date: 11/18/2015  
 Time: 15:50:35

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 29852

788.27

LEGAL DESCRIPTION (Continued)

Situs Address: 509 BAYARD ST  
 Situs City: EAST HELENA ST: MT Zip: 59635  
 Full Desc: MANLOVE ADDN, S25, T10 N, R03 W, BLOCK  
 5, Lot 4 - 5

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.18	20,809	547
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	39,254	4,032
						60,063	1,579
							832
							1379

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8006	MOSQUITO	All	Mill	5.25000	1,579.00	8.29
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2518	OPEN-SPACE LANDS	All	Mill	1.65000	1,579.00	2.61
						17.83

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2012	18307	0000	09	01	Tax District 09	1087.02	622.34	PD	11/28/2012	622.33	PD	11/28/2012
2012	18307	2518	09	01	OPEN-SPACE LANDS	2.27	1.31	PD	11/28/2012	1.30	PD	11/28/2012
2012	18307	8000	09	01	WATER QUALITY INSIDE CITY	7.23	3.47	PD	11/28/2012	3.46	PD	11/28/2012
2012	18307	8006	09	01	MOSQUITO		4.15	PD	11/28/2012	4.14	PD	11/28/2012
TOTAL:							631.27			631.23		

Sen tax 159.65  
 2518 .34  
 8006 1.06  
 -----  
 \$ 159.05 ✓



Date: 11/18/2015  
Time: 15:49:46

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 29852

807.53

LEGAL DESCRIPTION (Continued)

Situs Address: 509 BAYARD ST  
Situs City: EAST HELENA ST: MT Zip: 59635  
Full Desc: MANLOVE ADDN, S25, T10 N, R03 W, BLOCK  
5, Lot 4 - 5

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.18	22,699	577
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	39,061	992
						61,760	1,569
							796
							1363

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8006	MOSQUITO	All	Mill	6.40000	1,569.00	10.04
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2518	OPEN-SPACE LANDS	All	Mill	1.90000	1,569.00	2.98
						19.95

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	16599	0000	09	01	Tax District 09	1160.66	633.51	PD 08/19/2014	633.50	PD	08/19/2014
2013	16599	2518	09	01	OPEN-SPACE LANDS	2.58	1.49	PD 08/19/2014	1.49	PD	08/19/2014
2013	16599	8000	09	01	WATER QUALITY INSIDE CITY		3.47	PD 08/19/2014	3.46	PD	08/19/2014
2013	16599	8006	09	01	MOSQUITO	8.72	5.02	PD 08/19/2014	5.02	PD	08/19/2014
TOTAL:							643.49		643.47		

Gen tax 166.35  
2518 .40  
8006 1.32  

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168.07 ✓



Date: 11/18/2015  
Time: 15:48:46

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2014 Tax Code : 29852

807.45

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.18	24,459	604
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	38,822	959
						63,281	1,563

30224 - 959 = 147

1351

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8006	MOSQUITO	All	Mill	6.47000	1,563.00	10.11
8000	WATER QUALITY INSIDE CITY	All	Rate	7.62	1.00	7.62
2518	OPEN-SPACE LANDS	All	Mill	1.70000	1,563.00	2.66
						20.39

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	22118	0000	09	01	Tax District 09	1090.86	631.02	PD	12/09/2014	631.02	PD	08/13/2015
2014	22118	2518	09	01	OPEN-SPACE LANDS	2.29	1.33	PD	12/09/2014	1.33	PD	08/13/2015
2014	22118	8000	09	01	WATER QUALITY INSIDE CITY		3.81	PD	12/09/2014	3.81	PD	08/13/2015
2014	22118	8006	09	01	MOSQUITO	8.74	5.06	PD	12/09/2014	5.05	PD	08/13/2015
TOTAL:							641.22			641.21		

Gen tax 171.18  
2518 .37  
8006 1.37  

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172.92 ✓



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

October 18, 2015

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Rusher Jonathan Reicher Bahny & Jaeger Daniel Bahny  
1720 W Warlow Dr Apt 302  
Gillette WY 82716-2591  
GEO Code# 05-1888-25-3-03-18-0000  
Assessment Code# 29852

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2010 thru 2014. Revised values are as follows:

<b>Tax Year: 2010 (Assmt # 29852)</b>	Class Code	Market Value	Taxable Value
<i>From</i>	3501	40504	1142
<i>To</i>	3501	33873	955

<b>Tax Year: 2011 (Assmt # 29852)</b>	Class Code	Market Value	Taxable Value
<i>From</i>	3501	39880	1085
<i>To</i>	3501	32736	890

<b>Tax Year: 2012 (Assmt # 29852)</b>	Class Code	Market Value	Taxable Value
<i>From</i>	3501	39254	1032
<i>To</i>	3501	31644	832

<b>Tax Year: 2013 (Assmt # 29852)</b>	<b>Class Code</b>	<b>Market Value</b>	<b>Taxable Value</b>
<i>From</i>	3501	39061	992
<i>To</i>	3501	30938	786

<b>Tax Year: 2014 (Assmt # 29852)</b>	<b>Class Code</b>	<b>Market Value</b>	<b>Taxable Value</b>
<i>From</i>	3501	38822	959
<i>To</i>	3501	30224	747

If you should have any questions, please do not hesitate to contact our office.

Vicky Hicks  
PVS II– Lewis & Clark County  
(406)444-7985  
5 S Last Chance Gulch  
Helena, MT 59601  
vhicks@mt.gov

05-1888-25-3-03-18-0000 Real Property - MONTANAAPPD

File View Tools Help

orion

05-1888-25-3-03-18-0000 Real Property Appraisal

R0631025 Legal MANLOVE ADDN, S25, T10 N, R03 W, BLOCK 5, Lot 4 - 5 Owner RUSHER, JONATHAN RIECHER BAHINY & JAEGER DANIEL BAHINY(07450728) Tax Year 2014  
Site 509 BAYARD ST, EAST HELENA, MT 59625 As Of < 11/16/2014 >

Quick Search

Previous Next

Appraisal Card Comparable Sales Report

Ready... 00:00:00

Calculate Values  
Last Calc: 11/16/2015 9:28:40 AM

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2201	6201
2 Reappraisal Land Value	46,150	46,150	0
3 Reappraisal Building Value	57,027	0	57,027
4 Total Reappraisal Value	103,177	46,150	57,027
5 Value Before Reappraisal	74,673	19,200	55,473
6 Phase In Value	103,177	46,150	57,027
7 Exempt Value (Home/Comstead)	48,494	21,691	26,803
8 Taxable Market Value	54,683	24,459	30,224
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	2.47
11 Taxable Value	1,351	604	747
12 Acres	0.184	0.184	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000
16 Total Mills	N/A	813.920	813.920
17 Tax Amount (Ad Valorem)	1,099.61	491.61	608.00
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$57,027	\$0	\$57,027
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0

Total Lines: 23

11/18/2015 9:24am Messages

2014

**State Of Montana**  
Department of Revenue

**Calc New Market Value - 2009 → 2014 ReAppraisal Cycle**

Geo-code 05-1888-25-3-03-18-0000

**NOTE:**

**LAND ONLY**

2008 VBR	2014 ReAppraisal Value	0.1666	0.3332	0.4998	0.6664	0.8330	1.0000
		2009	2010	2011	2012	2013	2014
		-	-	-	-	-	-
		36.80	39.50	41.80	44.00	45.50	47.00
		-	-	-	-	-	-
		2.930	2.820	2.720	2.630	2.540	2.470
		-	-	-	-	-	-

2

**RESIDENTIAL**

2008 VBR	2014 ReAppraisal Value	0.1666	0.3332	0.4998	0.6664	0.8330	1.0000
		2009	2010	2011	2012	2013	2014
		55,731	55,990	56,249	56,508	56,767	57,027
		36.80	39.50	41.80	44.00	45.50	47.00
		35,221	33,873	32,736	31,644	30,938	30,224
		2.930	2.820	2.720	2.630	2.540	2.470
		1,032	955	890	832	786	747

Total VBR	Total ReAppraisal
55,473	57,027
Mill Levy	
Total Taxes	

add 10 mills per year (ESTIMATED)

Phase In Value
Exemption Rate
Phase-in Market Value
Tax Rate:
Taxable Value

Total PHASE-IN MV:	57,027
Total TAXABLE VALUE:	747
Mill Levy	
Total Taxes	0.00





**BOARD OF COUNTY COMMISSIONERS**

**Andy Hunthausen**

**Michael A. Murray**

**Susan Good Geise**

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

Montana Department of Revenue  
Attn: Judy Tice  
5 South Last Chance Gulch  
Helena, MT 59601

October 22, 2015

RE: Request to Property Assessment Division

To Whom It May Concern:

It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the values for five years for the following taxpayer in Lewis and Clark County.

Jaeger & Reicher Rusher

Tax Code: 29852

In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the previous years. As such, please consider this letter as our request to process any and all retroactive tax valuations when requested by our designated representative.

Sincerely,

Three handwritten signatures in black ink are positioned above their respective printed names. The first signature is for Michael A. Murray, the second for Susan Good Geise, and the third for Andy Hunthausen.

Michael A. Murray - Chair Susan Good Geise - Commissioner Andy Hunthausen - Commissioner

Cheryl

I spoke with you on the phone on Wednesday October 21, 2015 and I am sending you the information regarding a refund for overpaying on the taxes on our property with the address of 509 Bayard St East Helena.

As mentioned on the phone the house has been with the county as registered as a Modular House but was never such a house as the property tag was found during the inspection of the house. You can see we notified the county assessor's office and had been talking with Wade Fredrick for a couple weeks on the house research and registration. With Wade's conclusion and you can see with the attached letters, the house has always been incorrectly registered with the county office and thus we have been paying the incorrect tax amount.

Please feel free to contact myself (Jaeger Rusher 406-465-1998) or my brother (Reicher Rusher 406-465-2540) and let us know if there is any additional info you need. Hopefully the attached letters and documentation will provide enough evidence for the drastic change in home value assessment and taxes.

Thanks

Jaeger Rusher

A handwritten signature in blue ink, appearing to be 'Jaeger Rusher', with a long horizontal line extending to the right.



Lewis & Clark County  
Dept of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59601-4178  
406-444-4000

**PRIORITY**



**ADDRESS SERVICE REQUESTED**

RUSHER JONATHAN RIECHER BAHNY & JAEGER DANIEL BAHNY  
1720 W WARLOW DR APT 302  
GILLETTE WY 82716-2591

October 16, 2015

RE: Form AB-26 Determination Letter  
Geocode - 05-1888-25-3-03-18-0000  
Case Number - AB26-89122

As a result of the department's informal classification and appraisal review, an adjustment

was  was not made for the following reasons:

- Change to property information       Applicable fee appraisal       Changes to property type  
 Sales of comparable property       Changed valuation method       Changed classification of land  
 Other

**Additional Notes:**

Verified that this is a manufactured home by finding manufacturer's information in the pantry of the home. Changed from Single Family Residence to manufactured home. Value changed from \$136,200 to \$77,392.00 for tax year 2016 and going back to 2015.

The results of this informal review sent to the property owner on (date) October 16, 2015

Reviewed by: Wade A. Fredrick

Title: Residential Appraiser

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### **Appealing an Informal Classification and Appraisal Review**

If you disagree with the department's determination, you have the right under 15-7-102(6), MCA to file an appeal with a county tax appeal board in the county where the property is located. The appeal must be filed within 30 days from the date of this determination letter. County tax appeal board decisions may be appealed to the Montana Tax Appeal Board, whose decision may be appealed to district court.

Industrial property owners may appeal the department's determination to the Montana Tax Appeal Board (MTAB) or to the county tax appeal board (CTAB) in the county where the property is located as provided in 15-2-302, MCA.

Property tax appeal forms and information about the formal appeal process are available at your local county clerk and recorder's office or on the Montana Tax Appeal Board's website at [mtab.mt.gov](http://mtab.mt.gov).

## Rusher, Jaeger

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**From:** Fredrick, Wade  
**Sent:** Wednesday, October 21, 2015 11:30 AM  
**To:** Rusher, Jaeger  
**Subject:** RE: Home Appraisal

Hello, Jaeger!

Thank you for the email. I was out there on September 30, 2015 to assess your home and property. Separated out, the value shown for the manufactured home is \$39,382.00

As far as getting a refund for past taxes, you can start with the County Treasurer. 447-8329. Beyond that is the County Tax Appeal Board, but I don't think they deal with past taxes....they would be for if you don't agree with the resulting values I gave you. Ask the county treasurer about a refund first, then if they say no then ask them about the County Tax Appeal Board (CTAB).

I hope this information helps you, Jaeger. Have a great day!

Wade A. Fredrick  
Residential Appraiser/PVS  
State of Montana  
Department of Revenue  
444-7978

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**From:** Rusher, Jaeger  
**Sent:** Wednesday, October 21, 2015 8:17 AM  
**To:** Fredrick, Wade  
**Subject:** Home Appraisal

Wade,

I received the information on the house thanks so much. Is there someone I can get a hold of to see if we can get some of the tax money back!? And last I need the date you assessed the home and a value just on the home, the paper states the total value but not the value of the manufactured home. Please let me know how I can obtain this information as this is needed for the bond

Jaeger Rusher  
Compliance Technician  
Montana Secretary of State

*This email provides general responses to your question(s). It is not intended as legal advice and should not be construed as such. Please contact your attorney for legal advice specific to your circumstances.*

Lewis & Clark County  
Dept of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59601-4178  
(406) 444-4000



**ADDRESS SERVICE REQUESTED 000029852**

RUSHER JONATHAN RIECHER BAHNY & JAEGER D  
1720 W WARLOW DR APT 302  
GILLETTE, WY 82716-2591

This property classification and appraisal notice is to inform you of the classification and market/productivity value of your property. Please review the information thoroughly. **This is not a tax bill.** However, the property values reported in this notice will be used to calculate your property tax bill sent to you by your local county treasurer's office.

We revised your original classification and appraisal notice because a portion of your property was not previously valued or was omitted from taxation, or because some or all of your property was incorrectly valued.

Montana law requires the department to send a classification and appraisal notice to property owners at the beginning of each appraisal cycle and whenever one or more of the following events occurs: a change in ownership, a change in classification or a change in value.

**Informal Classification and Appraisal Review and Appeal Process**

If you disagree with the property classification or values identified on this notice, you have the right to request the department to conduct an informal classification and appraisal review once each appraisal cycle. To request an informal review of your property, please complete a Request for Informal Classification and Appraisal Review (Form AB-26) and send it to the local Department of Revenue office in the county in which your property is located. These forms are available at your local Department of Revenue office or online at [revenue.mt.gov/appeal-process](http://revenue.mt.gov/appeal-process).

For residential, commercial, agricultural and industrial property, you have only 30 days from the date on the classification and appraisal notice to file a Form AB-26 and be eligible for a reduction in value in both years of the two-year appraisal cycle. If your Form AB-26 is not received within the 30-day time period, any classification change or reduction in value resulting from the department's review will be applicable only for the second year of the two-year appraisal cycle.

The department will respond to your Form AB-26 by mailing you a letter explaining our determination. If you are dissatisfied with the department's determination, you may appeal to your local County Tax Appeal Board (CTAB) within 30 days from the date of the letter.

You may appeal your classification and appraisal notice directly to your local CTAB rather than first filing a Form AB-26. If you choose to appeal directly to the CTAB, your appeal must be submitted to the county clerk and recorder within 30 days from the date on the classification and appraisal notice. Property tax appeal forms and information about the appeal process are available at your local county clerk and recorder's office or on the Montana Tax Appeal Board's website at [mtab.mt.gov](http://mtab.mt.gov).

**Paying Taxes Under Protest**

If you choose to appeal the property values identified in this classification and appraisal notice and your taxes will be due before your informal review or appeal is resolved, you will need to:

- pay the disputed taxes under protest to your local county treasurer by the due date *and*
- specify the grounds of your protest in writing to your local county treasurer.

If you do not pay your taxes under protest, you will not be entitled to a refund if your property values are reduced. Please contact your county treasurer for more information about paying taxes under protest or appealing your property taxes to your local County Tax Appeal Board.

## Property Tax Assistance Programs

Several assistance programs are available to qualifying Montana property owners. For more information on the programs listed below and other property tax exemptions, go to [revenue.mt.gov/propertytax-relief](http://revenue.mt.gov/propertytax-relief) and [revenue.mt.gov/exemptions](http://revenue.mt.gov/exemptions).

- Property Tax Assistance Program (15-6-134, MCA)
- Montana Disabled Veterans or spouses of Montana Disabled Veterans (15-6-211, MCA)
- Elderly Homeowner/Renter Income Tax Credit (15-30-2337 through 15-30-2341, MCA)

**THIS IS NOT A TAX BILL**

**2015 Revised Classification and Appraisal Notice**

**Date: 10/23/2015**

Lewis & Clark County  
Dept of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59601-4178  
(406) 444-4000

**Owner(s):**  
RUSHER JONATHAN RIECHER BAHNY & JAEGER D

**Assessment Code:** 0000029852  
**Levy District:** 049201  
**Prior Year Mill Levy:** 813.920

Property Classification	Acres / Quantity	Previous Year Market / Productivity* Value	Current Year Market / Productivity* Value	Current Year Tax Rate	Previous Year Taxable Value	Current Year Taxable Value
<b>MANLOVE ADDN, S25, T10 N, R03 W, BLOCK 5, Lot 4 - 5, SERIAL # 09L32415XU, TITLE # E354483, MAKE LIBERTY, YEAR 1998</b>						<b>05-1888-25-3-03-18-0000</b>
2201 - Residential City or Town Lots	N/A	N/A	N/A	N/A	N/A	N/A
3501 - Improvements on Residential City or Town Lots	N/A	N/A	N/A	N/A	N/A	N/A
6201 - Manufactured and Mobile Homes	N/A	N/A	N/A	N/A	N/A	N/A
<b>Land and Improvement Value</b>	<b>0.18</b>	<b>119,400</b>	<b>77,392</b>	<b>1.350</b>	<b>1,563</b>	<b>1,045</b>
<b>Totals:</b>		<b>119,400</b>	<b>77,392</b>		<b>1,563</b>	<b>1,045</b>

\*Agricultural and forest land values are based on the productive capacity of the land. A tax rate of 1.89% is applied to the portion of market/productivity value of residential dwellings in excess of \$1.5 million. Current year market/productivity values are based on the valuation date of January 1, 2014.

Property owners may estimate the amount of taxes that the county treasurer will bill in November by using the following formula.

**Market/Productivity Value x Tax Rate = Taxable Value**

**Taxable Value x 2015 Mill Levy = 2015 Property Tax Amount**

Any special assessments specific to your levy district are added to the property tax amount on your property tax bill by your county treasurer's office.

If you have questions or would like additional details about your property characteristics and values, go to [revenue.mt.gov/property-assessment](http://revenue.mt.gov/property-assessment). You can find contact information for local Department of Revenue offices by visiting [revenue.mt.gov/contact-us](http://revenue.mt.gov/contact-us) or by calling toll free (866) 859-2254 (in Helena, 444-6900). We welcome hearing from you.