

RESOLUTION 2015 - 113

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

WHEREAS, Al & Maxine Frezzette were erroneously assessed for real property under Assessor Code 38625; 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, 2010 and 2009; and

WHEREAS, a hearing was held on August 6, 2015;

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

1. Al & Maxine Frezzette have paid the taxes/fees/assessment in error.
2. Al & Maxine Frezzette 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 \$1,576.64 to Al & Maxine Frezzette, 3565 Baxter Drive, Helena, MT 59602.

Dated this 11 day of August, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Michael Murray for:
Andy Hunthausen, Chair



Paulette DeHart
Paulette DeHart, Clerk of the Board

3277555 B: M50 P: 2891 COUNTY
08/11/2015 01:17 PM Pages: 1 of 22 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 13, 2015

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Al & Maxine Frezzette
3565 Baxter Dr
Helena, MT 59602

Assessor Code: 38625

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2009 thru 2014 on the above property. Upon filing the AB-26 the appraiser discovered the single family dwelling was actually a modular home.

Tax Year 2009	Taxes	\$268.42
	3010 Baxendale Fire	22.68
2009 Refund: \$291.10		
Tax Year 2010	Taxes	\$259.08
	2518 Open Space	.87
	3010 Baxendale Fire	21.54
2010 Refund: \$281.48		
Tax Year 2011	Taxes	\$241.59
	2518 Open Space	.83
	3010 Baxendale Fire	21.47
2011 Refund: \$263.89		

Tax Year 2012	Taxes	\$229.67
	2518 Open Space	.63
	3010 Baxendale Fire	20.74

2012 Refund: \$251.04

Tax Year 2013	Taxes	\$227.88
	2518 Open Space	.70
	3010 Baxendale Fire	20.09

2013 Refund: \$248.67

Tax Year 2014	Taxes	\$220.25
	2518 Open Space	.60
	3010 Baxendale Fire	19.61

2014 Refund: \$240.46

Total Refund Due \$1,576.64

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: 38625

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:

Al Freynette
3565 Baxter Dr
Helena, MT 59602

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

No title modular 33-10N-4W

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

Year(s) 2009-2014
Amount 1,576.64

Reason for the refund request:

Valued as a single family dwelling
is a ~~modular~~ MANUFACTURED HOME *af*
(see ATTACHMENTS)

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,

X Alfreo J. Freynette
Signature of Taxpayer

7/30/2015
Date



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
C/O Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

May 12, 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 the last five years for the following taxpayer in Lewis and Clark County.

Al Frezzette

Tax Code: 38625

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,

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

To Lewis and Clark County Commissioner's,

My name is Al Frezzette. I am 82 years old and have been a Lewis and Clark County resident for 35 years. I have also been a Lewis and Clark county taxpayer for this same amount of time.

I am writing this letter to you to ask that I be refunded a portion of the property taxes I have paid over the last (5) years.

In February 2006 my wife and I decided to sell our home and move into a Manufactured Home on a friend's property and become a caretaker for his Ranch. It was a very nice home and we also decided to put the home on a foundation to protect our investment. Shortly after moving into the home we were visited by the County Real Estate Appraiser. He knocked on the door and we talked for a while. He commented on how nice the house was and who built it. My wife told him it was a Moduline Home and we were very happy with the product. He never went into the crawl space and left shortly after. My opinion is that he thought that "Moduline" and "Modular" were the same. Its not and I have included a copy of the MSO from the factory that states the home is a Manufactured Home built by "Moduline".

We have always paid our property taxes and because this was our first time owning a Manufactured Home we never questioned the amount in taxes we were being charged.

My wife passed away in June 2014 and due to certain circumstances I am no longer able to care for the ranch and decided it would be in my best interest to sell the home and move in with my son. When I contacted Josh Wallery to help facilitate the move and sale of our home he went up to the county to get a moving permit. He noticed that the tax amount seemed high to him. Upon investigation into why the taxes were so high he was informed we were being taxed as a "no title modular". This was not right because we had a manufactured home not a modular home. On April 29 2015 I paid 2015 property taxes after the home was changed to a manufactured home and the taxes significantly dropped.

Due to the large difference in the amount of taxes between a Manufactured home and a site built home I am asking that I receive a refund from my over payment of taxes for 2014, 2013, 2012, 2011, 2010.

Thank you for your time and consideration to this matter.

Sincerely,



Al Frezzette

3565 Baxter Ct

Helena, MT 59602



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

July 7, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Frezzette Al & Maxine
3565 Baxter Dr
Helena Mt 59602-8902
GEO Code# 05-1887-33-2-01-01-8001
Assessment Code# 96385 / formally # 38625

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2009 thru 2014. Revised values are as follows:

Tax Year: 2009 (Assmt # 38625)	Class Code	Market Value	Taxable Value
<i>From</i>	3301	60168	1763
<i>To</i>	6201	44886	1315

Tax Year: 2010 (Assmt # 38625)	Class Code	Market Value	Taxable Value
<i>From</i>	3301	59510	1678
<i>To</i>	6201	44541	1256

Tax Year: 2011 (Assmt # 38625)	Class Code	Market Value	Taxable Value
<i>From</i>	3301	59088	1607
<i>To</i>	6201	44364	1207

Tax Year: 2012 (Assmt # 38625)	Class Code	Market Value	Taxable Value
<i>From</i>	3301	58625	1542
<i>To</i>	6201	44140	1161

Tax Year: 2013 (Assmt # 38625)	Class Code	Market Value	Taxable Value
<i>From</i>	3301	58778	1493
<i>To</i>	6201	44375	1127

Tax Year: 2014 (Assmt # 96385)	Class Code	Market Value	Taxable Value
<i>From</i>	3301	58841	1453
<i>To</i>	6201	44535	1100

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

Thanking you in advance, I am,

Karie Frydenlund
Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

LEWIS AND CLARK COUNTY
 316 N. PARK AVE
 HELENA, MT 59623
 (406)447-8329

FREZZETTE AL & MAXINE
 4929 US HIGHWAY 12 W
 HELENA MT 59601-9695

TAX CODE INFORMATION

Tax Year: 2009 Tax Code: 38625 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 02-03 Tax District 02
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: FREZZETTE AL & MAXINE Type: 1 Legal
 Alpha: FREZZETTE AL & MAXINE Mail To: Yes
 Address: 4929 US HIGHWAY 12 W
 City: HELENA ST: MT Zip: 59601 9695

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	60,168	1,763

~~60,168~~ ~~1,763~~
 44,826 1315

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3010	BAXENDALE FIRE	All	Mill	50.62000	1,763.00	89.24
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.06	1.00	8.06
8003	SCRATCH GRAVEL	All	Rate	72.00	1.00	72.00
						169.30

Date: 07/13/2015
Time: 08:38:49

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2009 Tax Code : 38625

BILLING HISTORY (SELECTED TAX YEAR: 2009)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2009	10530	0000	02	03	Tax District 02	528.15	PD	12/12/2009	528.15	PD	06/07/2010
2009	10530	3010	02	03	BAXENDALE FIRE	44.62	PD	12/12/2009	44.62	PD	06/07/2010
2009	10530	8003	02	03	SCRATCH GRAVEL	36.00	PD	12/12/2009	36.00	PD	06/07/2010
2009	10530	8012	02	03	WATER QLTY OUTSIDE CITY	4.03	PD	12/12/2009	4.03	PD	06/07/2010
TOTAL:						612.80			612.80		

taxes 1056.30
3010 89.24

1145.54

taxes 268.42
3010 22.68

291.10 refund
✓

LEWIS AND CLARK COUNTY
 316 N. PARK AVE
 HELENA, MT 59623
 (406)447-8329

FREZZETTE AL & MAXINE
 4929 US HIGHWAY 12 W
 HELENA MT 59601-9695

TAX CODE INFORMATION

Tax Year: 2010 Tax Code: 38625 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 02-03 Tax District 02
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: FREZZETTE AL & MAXINE Type: 1 Legal
 Alpha: FREZZETTE AL & MAXINE Mail To: Yes
 Address: 4929 US HIGHWAY 12 W
 City: HELENA ST: MT Zip: 59601 9695

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1887-33-2-01-01-4002 Levy Dist: 02-03 Tax District 02
 Desc Type: T
 Township: 10 N Range: 04 W Section: 33
 Full Desc: S33, T10 N, R04 W, NO TITLE MODULAR Short Desc: S33, T10 N, R04 W, NO TITLE MODULAR

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	59,510	1,678
						59,510	1,678
						44541	1256

Date: 07/13/2015
 Time: 08:37:52

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2010 Tax Code : 38625

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3010	BAXENDALE FIRE	All	Mill	51.03000	1,678.00	85.63
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
8003	SCRATCH GRAVEL	All	Rate	80.00	1.00	80.00
2518	OPEN-SPACE LANDS	All	Mill	2.05000	1,678.00	3.44
						177.53

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	15092	0000	02	03	Tax District 02	771.09	515.09	PD	12/07/2010	515.08	PD	06/06/2011
2010	15092	2518	02	03	OPEN-SPACE LANDS	2.57	1.72	PD	12/07/2010	1.72	PD	06/06/2011
2010	15092	3010	02	03	BAXENDALE FIRE	64.09	42.82	PD	12/07/2010	42.81	PD	06/06/2011
2010	15092	8003	02	03	SCRATCH GRAVEL		40.00	PD	12/07/2010	40.00	PD	06/06/2011
2010	15092	8012	02	03	WATER QLTY OUTSIDE CITY		4.23	PD	12/07/2010	4.23	PD	06/06/2011
TOTAL:							603.86			603.84		

taxes
 2518
 3010

1,030.17
3.44
85.63

1,119.24

289.08
.87
21.54

281.48

refund ✓

LEWIS AND CLARK COUNTY
 316 N. PARK AVE
 HELENA, MT 59623
 (406)447-8329

FREZZETTE AL & MAXINE
 4929 US HIGHWAY 12 W
 HELENA MT 59601-9695

TAX CODE INFORMATION

Tax Year: 2011 Tax Code: 38625 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 02-03 Tax District 02
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: FREZZETTE AL & MAXINE Type: 1 Legal
 Alpha: FREZZETTE AL & MAXINE Mail To: Yes
 Address: 4929 US HIGHWAY 12 W
 City: HELENA ST: MT Zip: 59601 9695

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	59,088	1,607
						59,088	1,607
						44364	1207

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3010	BAXENDALE FIRE	All	Mill	53.66000	1,607.00	86.23
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
8003	SCRATCH GRAVEL	All	Rate	90.00	1.00	90.00
2518	OPEN-SPACE LANDS	All	Mill	2.06000	1,607.00	3.31
						188.00

Date: 07/13/2015
 Time: 08:40:08

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 38625

SPECIAL DISTRICT INFORMATION (Continued)

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
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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	10428	0000	02	03	Tax District 02	728.96	485.28	PD	12/02/2011	485.27	PD	06/15/2012
2011	10428	2518	02	03	OPEN-SPACE LANDS	2.48	1.66	PD	12/02/2011	1.65	PD	06/15/2012
2011	10428	3010	02	03	BAXENDALE FIRE	64.76	43.12	PD	12/02/2011	43.11	PD	06/15/2012
2011	10428	8003	02	03	SCRATCH GRAVEL		45.00	PD	12/02/2011	45.00	PD	06/15/2012
2011	10428	8012	02	03	WATER QLTY OUTSIDE CITY		4.23	PD	12/02/2011	4.23	PD	06/15/2012
TOTAL:							579.29			579.26		

Taxes
 2518
 3010

970.55

3.31

86.23

1060.09

241.59

.83

21.47

263.89

refund ✓

LEWIS AND CLARK COUNTY
 316 N. PARK AVE
 HELENA, MT 59623
 (406)447-8329

FREZZETTE AL & MAXINE
 4929 US HIGHWAY 12 W
 HELENA MT 59601-9695

TAX CODE INFORMATION

Tax Year: 2012 Tax Code: 38625 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 02-03 Tax District 02
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: FREZZETTE AL & MAXINE Type: 1 Legal
 Alpha: FREZZETTE AL & MAXINE Mail To: Yes
 Address: 4929 US HIGHWAY 12 W
 City: HELENA ST: MT Zip: 59601 9695

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	58,625	1,542

58,625 1,542
 44140 1161

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3010	BAXENDALE FIRE	All	Mill	54.43000	1,542.00	83.93
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	1,542.00	2.54
						190.93

Date: 07/13/2015
 Time: 08:40:51

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 38625

SPECIAL DISTRICT INFORMATION (Continued)

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
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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	13054	0000	02	03	Tax District 02	699.85	464.76	PD	12/06/2012	464.76	PD	05/30/2013
2012	13054	2518	02	03	OPEN-SPACE LANDS	1.91	1.27	PD	12/06/2012	1.27	PD	05/30/2013
2012	13054	3010	02	03	BAXENDALE FIRE	63.19	41.97	PD	12/06/2012	41.96	PD	05/30/2013
2012	13054	8003	02	03	SCRATCH GRAVEL		48.00	PD	12/06/2012	48.00	PD	05/30/2013
2012	13054	8012	02	03	WATER QLTY OUTSIDE CITY		4.23	PD	12/06/2012	4.23	PD	05/30/2013
TOTAL:							560.23			560.22		

taxes
 2518
 3010

\$929.52
 2.54
 83.93

 1015.99

229.67
 .63
 20.74

 251.04 refund ✓

LEWIS AND CLARK COUNTY
 316 N. PARK AVE
 HELENA, MT 59623
 (406)447-8329

FREZZETTE AL & MAXINE
 4929 US HIGHWAY 12 W
 HELENA MT 59601-9695

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 38625 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 02-03 Tax District 02
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: FREZZETTE AL & MAXINE Type: 1 Legal
 Alpha: FREZZETTE AL & MAXINE Mail To: Yes
 Address: 4929 US HIGHWAY 12 W
 City: HELENA ST: MT Zip: 59601 9695

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	58,778	1,493
						58,778	1,493
						44375	1127

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3010	BAXENDALE FIRE	All	Mill	54.89000	1,493.00	81.95
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
2518	OPEN-SPACE LANDS	All	Mill	1.90000	1,493.00	2.84
						189.25

Date: 07/13/2015
 Time: 08:41:31

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 38625

SPECIAL DISTRICT INFORMATION (Continued)

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
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BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2013	11338	0000	02	03	Tax District 02	701.69	464.79	PD	11/29/2013	464.78	PD	06/12/2014
2013	11338	2518	02	03	OPEN-SPACE LANDS	2.14	1.42	PD	11/29/2013	1.42	PD	06/12/2014
2013	11338	3010	02	03	BAXENDALE FIRE	61.86	40.98	PD	11/29/2013	40.97	PD	06/12/2014
2013	11338	8003	02	03	SCRATCH GRAVEL		48.00	PD	11/29/2013	48.00	PD	06/12/2014
2013	11338	8012	02	03	WATER QLTY OUTSIDE CITY		4.23	PD	11/29/2013	4.23	PD	06/12/2014
TOTAL:							559.42			559.40		

<p><i>taxes</i></p> <p>2518</p> <p>3010</p>	<p>929.57</p> <p>2.84</p> <p>81.95</p> <hr style="width: 100%;"/> <p>1014.36</p>	<p>227.88</p> <p>.70</p> <p>20.09</p> <hr style="width: 100%;"/> <p>248.67</p>	<p><i>refund ✓</i></p>
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LEWIS AND CLARK COUNTY
 316 N. PARK AVE
 HELENA, MT 59623
 (406)447-8329

FREZZETTE AL & MAXINE
 4929 US HIGHWAY 12 W
 HELENA MT 59601-9695

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 38625 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 02-03 Tax District 02
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: FREZZETTE AL & MAXINE Type: 1 Legal
 Alpha: FREZZETTE AL & MAXINE Mail To: Yes
 Address: 4929 US HIGHWAY 12 W
 City: HELENA ST: MT Zip: 59601 9695

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	58,841	1,453
						<u>58,841</u>	<u>1,453</u>
						44535	1100

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3010	BAXENDALE FIRE	All	Mill	55.55000	1,453.00	80.71
8012	WATER QLTY OUTSIDE CITY	All	Rate	9.31	1.00	9.31
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
2518	OPEN-SPACE LANDS	All	Mill	1.70000	1,453.00	2.47
						<u>188.49</u>

Date: 07/13/2015
 Time: 09:46:30

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2014 Tax Code : 38625

SPECIAL DISTRICT INFORMATION (Continued)

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
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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	27425	0000	02	03	Tax District 02	686.33	453.29	PD	11/28/2014	453.29	PD	04/28/2015
2014	27425	2518	02	03	OPEN-SPACE LANDS		1.24	PD	11/28/2014	1.23	PD	04/28/2015
2014	27425	3010	02	03	BAXENDALE FIRE	1.87	40.36	PD	11/28/2014	40.35	PD	04/28/2015
2014	27425	8003	02	03	SCRATCH GRAVEL	61.10	48.00	PD	11/28/2014	48.00	PD	04/28/2015
2014	27425	8012	02	03	WATER QLTY OUTSIDE CITY		4.66	PD	11/28/2014	4.65	PD	04/28/2015
TOTAL:							547.55			547.52		

<p><i>taxes</i></p> <p>2518</p> <p>3010</p>	<p>906.58</p> <p>2.47</p> <p>80.71</p> <hr style="width: 100%;"/> <p>989.76</p>	<p>220.25</p> <p>.60</p> <p>19.61</p> <hr style="width: 100%;"/> <p>240.46 refund ✓</p>	
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