

RESOLUTION 2015 - 116

A RESOLUTION ORDERING A REFUND OF FEES AND ASSESSMENTS PAID

WHEREAS, David Rico was erroneously assessed for Scratch Gravel Solid Waste fees on assessment code number 10289; and

WHEREAS, it is the policy of the Scratch Gravel Solid Waste Management District Board to recommend that property owners be assessed for only the real property; and

WHEREAS, the error occurred in tax years 2013 and 2014; and

WHEREAS, a hearing was held August 11, 2015.

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

1. David Rico paid the fee to the District.
2. David Rico 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 an amount of \$72.00 to David Rico, 7020 Miners Trail Drive, Helena, MT 59602

DATED this 11 day of August, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

*Michael Murray for:*  
Andy Hunthausen, Chair



ATTEST:

*Paulette DeHart*  
Paulette DeHart, Clerk of the Board

3277556 B: M50 P: 2892 COUNTY  
08/11/2015 01:17 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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May 27, 2015

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:        David Rico  
                                 7020 Miners Trail Dr  
                                 Helena Mt 59602

Assessment Code#10289

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 first half of the tax bill for 2014 and all of tax year 2013 charged for scratch gravel landfill when the mobile home burnt down in 2012. Second half of tax bill for 2014 was revised.

A refund is in order: Tax Year: 2014  
                                 Scratch Gravel \$24.00

A refund is in order: Tax Year 2013  
                                 Scratch Gravel \$48.00

***Total Refund Due \$72.00***

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: 10289

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:

David Rico  
7020 Mireis Trail Dr  
Helena MT 59602

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

M & B Tract 25-11N-4W

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

Year(s) 2013 - 2014  
Amount \$72.00

Reason for the refund request:

trailer house torn down in 2012

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,

David Rico  
Signature of Taxpayer

5-5-15  
Date

**Tax Year: 2014 Tax Code : 10289**

**VALUATION / ASSESSMENT**

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	6.00	3,816	94
1	2132	4	RV	PROPERTY TAX ASSISTANCE (LAND 20%)	0.00	39,352	193
						43,168	287

**SPECIAL DISTRICT INFORMATION**

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	20.18000	287.00	5.79
8012	WATER QLTY OUTSIDE CITY	All	Rate	9.31	1.00	9.31
8003	SCRATCH GRAVEL	All	Rate	96.00	0.50	48.00
2121	FORESTVALE CEM	All	Mill	3.34000	287.00	0.96
8013	SOIL & WATER	All	Mill	2.08000	287.00	0.60
2518	OPEN-SPACE LANDS	All	Mill	1.70000	287.00	0.49
						65.15

**BILLING HISTORY (SELECTED TAX YEAR: 2014)**

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2014	4886	0000	10	07	Tax District 10	0.00			89.15	DUE	06/20/2015
2014	4886	2121	10	07	FORESTVALE CEM	0.00			0.48	DUE	06/20/2015
2014	4886	2518	10	07	OPEN-SPACE LANDS	0.00			0.24	DUE	06/20/2015
2014	4886	3002	10	07	WEST VALLEY FIRE	0.00			2.89	DUE	06/20/2015
TOTAL:						0.00			92.76		
2014	4923	0000	10	07	Tax District 10	89.16	PD	11/07/2014	89.15	REV	05/22/2015
2014	4923	2121	10	07	FORESTVALE CEM	0.48	PD	11/07/2014	0.48	REV	05/22/2015
2014	4923	2518	10	07	OPEN-SPACE LANDS	0.25	PD	11/07/2014	0.24	REV	05/22/2015
2014	4923	3002	10	07	WEST VALLEY FIRE	2.90	PD	11/07/2014	2.89	REV	05/22/2015
2014	4923	8003	10	07	SCRATCH GRAVEL	24.00	PD	11/07/2014	24.00	REV	05/22/2015
2014	4923	8012	10	07	WATER QLTY OUTSIDE CITY	4.66	PD	11/07/2014	4.65	REV	05/22/2015
2014	4923	8013	10	07	SOIL & WATER	0.60	PD	11/07/2014	0.00	REV	05/22/2015
TOTAL:						122.05			121.41		

*24.00 refund*



**Tax Year: 2013 Tax Code : 10289**

**VALUATION / ASSESSMENT**

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	6.00	3,745	95
1	2132	4	RV	PROPERTY TAX ASSISTANCE (LAND 20%)	0.00	38,617	197
						42,362	292

**SPECIAL DISTRICT INFORMATION**

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE		All Mill	19.55000	292.00	5.71
8012	WATER QLTY OUTSIDE CITY		All Rate	8.46	1.00	8.46
8003	SCRATCH GRAVEL		All Rate	96.00	0.50	48.00
2121	FORESTVALE CEM		All Mill	3.20000	292.00	0.93
8013	SOIL & WATER		All Mill	2.06000	292.00	0.60
2518	OPEN-SPACE LANDS		All Mill	1.90000	292.00	0.55
						64.25

**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	29154	0000	10	07	Tax District 10	90.58	PD	12/03/2013	90.57	PD	06/05/2014
2013	29154	2121	10	07	FORESTVALE CEM	0.47	PD	12/03/2013	0.46	PD	06/05/2014
2013	29154	2518	10	07	OPEN-SPACE LANDS	0.28	PD	12/03/2013	0.27	PD	06/05/2014
2013	29154	3002	10	07	WEST VALLEY FIRE	2.86	PD	12/03/2013	2.85	PD	06/05/2014
2013	29154	8003	10	07	SCRATCH GRAVEL	24.00	PD	12/03/2013	24.00	PD	06/05/2014
2013	29154	8012	10	07	WATER QLTY OUTSIDE CITY	4.23	PD	12/03/2013	4.23	PD	06/05/2014
2013	29154	8013	10	07	SOIL & WATER	0.60	PD	12/03/2013	0.00		
TOTAL:						123.02			122.38		

*\$48.00 refund*

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Tax Year: 2015

### Tax-Wise Data Notes

File Reports Tools Help

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Selection Criteria:  
 Main  
 Codes  
 Addresses  
 Legal  
 Dates

Module: Tax      Key Type:      Transaction Date: / /  
 Note Key: 10289      Operator:

Apply Criteria      Clear Selection

Note Key2:

Tax Year	Tax Code	Module	Key Type	Note Key	Note Key 2	Note	Date	Operator
2015	10289	Tax	TaxID	10289		trlr burnt down in 2012 that was on with the land.	05/22/2015	cgreen

1 Record in Browse

Sort By:  
 Module     Key Type     Note Key     Date     Operator

              

Sort by:  
 DB Default

10289: RICO DAVID and EURECE MARIE

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