

RESOLUTION 2015 - 119

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

WHEREAS, DeLange Landen Operational Services, LLC was erroneously assessed for real property under Assessor Code 76013; and,

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

WHEREAS, the error occurred in tax year 2015; and

WHEREAS, a hearing was held on August 20, 2015;

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

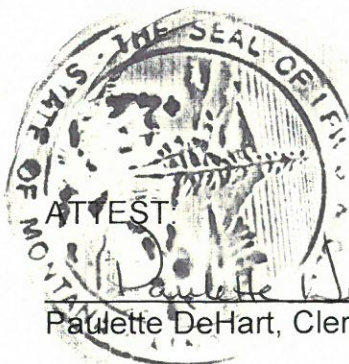
1. DeLange Landen Operational Services, LLC has paid the taxes/fees/assessment in error.
2. DeLange Landen Operational Services, LLC has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$402.57 to DeLange Landen Operational Services, LLC, 1111 Old Eagle School Road, Wayne, PA 19087.


Dated this 20th day of August, 2015.

LEWIS AND CLARK COUNTY BOARD OF COMMISSIONERS


Andy Hunthausen, Chair



ATTEST


Paulette DeHart, Clerk of the Board

3278060 B: M50 P: 3376 COUNTY
08/20/2015 10:30 AM 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

August 4, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: DeLage Landen Operational Services LLC
Samantha Lange
1111 Old Eagle School Rd
Wayne, PA 19087

Assessment Code: # 76013

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 2015, but then taxpayer filed an AB-26 which then made the Department of Revenue re-look at the property assessment form.

A refund is in order: Tax Year: 2015

\$	399.88	General Tax
	.91	(2518) Open-Space Lands
	1.78	(2121) Forestvale Cemetery

Total Refund Due \$402.57

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: 76013

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:

De Lange Landen Operational Services LLC
1111 Old Eagleschool Rd
Wayne, PA 19087

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

personal property

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

Year(s) 2015
Amount \$402.57

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,

Samantha Lange
Signature of Taxpayer

8/11/15
Date

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



ADDRESS SERVICE REQUESTED

DELAGE LANDEN OPERATIONAL SERVICES LLC
1111 OLD EAGLE SCHOOL RD
WAYNE PA 19087-1453

July 16, 2015

RE: Form AB-26 Determination Letter
Geocode - 05-0000076013-001
Case Number - AB26-72890

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

If a field inspection was not completed, reason why:

Not Necessary – 2015 Personal Property Reporting Form

Additional Notes:

Duplicate items were removed. The taxable value was adjusted from \$3633 to \$3120.

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

Reviewed by: MariJo Stanley

Title: Property Valuation Specialist

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

DELAGE LANDEN OPERATIONAL SERVICES LLC
LANGE SAMANTHA
1111 OLD EAGLE SCHOOL RD
WAYNE PA 19087-1453

TAX CODE INFORMATION

Tax Year: 2015 Tax Code: 76013 Status: Active
Tax Type: PP Personal Property
Bank Code:
Levy Dist: 01-01 Tax District 01
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: DELAGE LANDEN OPERATIONAL SERVICES LLC Type: 1 Legal
Alpha: DELAGE LANDEN OPERATIONAL SERVICES LLC Mail To: Yes
Address: 1111 OLD EAGLE SCHOOL RD
City: WAYNE ST: PA Zip: 19087 1453

Name: LANGE SAMANTHA Type: 4 Contact
Alpha: LANGE SAMANTHA Mail To: No
Address:
City: ST: Zip: 0000

LEGAL DESCRIPTION

Legal#: 1 Geo Code: Levy Dist: 01-01 Tax District 01
Desc Type: N
Township: Range: Section:
Full Desc:

Date: 08/04/2015
 Time: 09:44:17

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2015 Tax Code : 76013

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6311	8	PV	FURNITURE & FIXTURES OF COMMERCIAL PROP.	9.00	206,206	3,093
1	6511	8	PV	HEAVY EQUIPMENT & SM EQUIPMENT	0.00	36,009	540
						242,215	3,633
						208,014	3100

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	3,633.00	12.13
2518	OPEN-SPACE LANDS	All	Mill	1.70000	3,633.00	6.18
						18.31

BILLING HISTORY (SELECTED TAX YEAR: 2015)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2015	796	0000	01	01	Tax District 01	2,725.62	PD	06/16/2015	0.00		
2015	796	2121	01	01	FORESTVALE CEM	12.13	PD	06/16/2015	0.00		
2015	796	2518	01	01	OPEN-SPACE LANDS	6.18	PD	06/16/2015	0.00		
TOTAL:						2,743.93			0.00		

PAYMENT HISTORY (SELECTED TAX YEAR: 2015)

YEAR:	STMT#:	RECPT#:	DATE:	DESC:	Tax Paid	Penalty	Interest	Protest
2015	796	1567757	06/16/2015	1st Half Tax Payment				
	Spec Dist	Levy Dist	Sub	Description				
	0000	01	01	Tax District 01	2,725.62	0.00	0.00	0.00
	2121	01	01	FORESTVALE CEM	12.13	0.00	0.00	0.00
	2518	01	01	OPEN-SPACE LANDS	6.18	0.00	0.00	0.00
TOTALS:					2,743.93	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	3874363	DELAGE LANDEN OPERATIONAL SERVICES LLC	4,040.73
TOTAL:			4,040.73

Refund \$ 399.88
 2121 FC 1.78
 2518 OS .91
 402.57