

Re-reward to show  
Correct amount due.  
12 Jan 2015 ME

## RESOLUTION 2015 - 11

### A RESOLUTION ORDERING A REFUND OF TAXES/FEEES/ASSESSMENTS PAID

WHEREAS, Grunenfelder Family Partnership, LLC was erroneously assessed for real property under Geo Code No. 1887-31-4-01-31-M000, Assessor Code 8375, and;

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

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

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

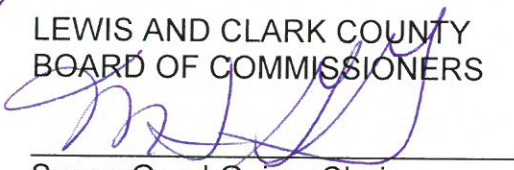
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Grunenfelder Family Partnership, LLC have paid the assessment in error.
2. Grunenfelder Family Partnership, LLC 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 ~~\$1,311.82~~ to \$2,481.62 Grunenfelder Family Partnership, LLC 154 Brushwood Drive, Loveland, OH 45140.

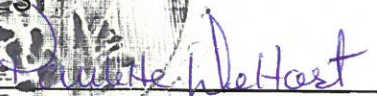
Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair

3267837 B: M49 P: 3945 COUNTY  
01/12/2015 10:08 AM Pages: 1 of 11 Fees: 0.00  
Paulette DeHart Clerk & Recorder, Lewis & Clark MT



  
Paulette DeHart, Clerk of the Board

3267668 B: M49 P: 3793 COUNTY  
01/06/2015 11:34 AM Pages: 1 of 11 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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December 16, 2014

Lewis & Clark County Commission  
316 N Park  
Helena MT 59623

Refund Request: Grunenfelder Family Partnership LLC  
154 Brushwood Dr  
Loveland, OH 45140

Assessment Code# 8375

Geo-Code: 1887-31-4-01-31-M000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years. The Department of Revenue discovered that a deed that was recorded in 2012 to the new owners. Refund for tax years 2012 and 2013. From tract land to agriculture.

Tax Year 2012	Taxes	\$1,066.95
	8013 Soil Conservation	3.59
	2518 Open Space	2.92
	3010 Baxendale Fire	96.34

2012 Refund: \$1,169.80

Tax Year 2013	Taxes	\$1,198.55
	8013 Soil Conservation	3.96
	3010 Baxendale Fire	105.66
	2518 Open Space	3.65

2013 Refund: \$1,311.82

Thanking you in advance, I am

A handwritten signature in cursive script that reads "Cheryl Green".

Cheryl Green  
Supervisor/Delinquent Tax Collector

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

GRUNENFELDER FAMILY PARTNERSHIP LLP  
 154 BRUSHWOOD DR  
 LOVELAND OH 45140-2612

**TAX CODE INFORMATION**

Tax Year: 2012 Tax Code: 8375 Status: Active  
 Tax Type: RE Real Estate  
 Bank Code:  
 Levy Dist: 02-03 Tax District 02  
 TIF Base: 0.00

**OWNERSHIP INFORMATION**

Name: GRUNENFELDER FAMILY PARTNERSHIP LLP Type: 1 Legal  
 Alpha: GRUNENFELDER FAMILY PARTNERSHIP LLP Mail To: Yes  
 Address: 154 BRUSHWOOD DR  
 City: LOVELAND ST: OH Zip: 45140 2612

**LEGAL DESCRIPTION**

Legal#: 1 Geo Code: 05-1887-31-4-01-31-M000 Levy Dist: 02-03 Tax District 02  
 Desc Type: T  
 Township: 10 N Range: 04 W Section: 31  
 Full Desc: S31, T10 N, R04 W, MS #2262 (CAPITAL LODE) Short Desc: S31, T10 N, R04 W, MS #2262 (CAPITAL LODE)

**VALUATION / ASSESSMENT**

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	210T 1601	4	RV	TRACT LAND	16.80	68,220	1,794
						68,220	1,794
						921	24 ✓

Date: 12/15/2014  
 Time: 15:55:32

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

**Tax Year: 2012 Tax Code : 8375**

**SPECIAL DISTRICT INFORMATION**

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3010	BAXENDALE FIRE	All	Mill	54.43000	1,794.00	97.65
8013	SOIL & WATER	All	Mill	2.03000	1,794.00	3.64
8008	FOREST FIRE	All	Pct	100.000	41.71	41.71
2518	OPEN-SPACE LANDS	All	Mill	1.65000	1,794.00	2.96
						145.96

**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	13048	0000	02	03	Tax District 02	14,47	540.71	PD	11/21/2012	540.71	PD	11/21/2012
2012	13048	2518	02	03	OPEN-SPACE LANDS	.04	1.48	PD	11/21/2012	1.48	PD	11/21/2012
2012	13048	3010	02	03	BAXENDALE FIRE	1,31	48.83	PD	11/21/2012	48.82	PD	11/21/2012
2012	13048	8008	02	03	FOREST FIRE		41.71	PD	11/21/2012	0.00	PD	11/21/2012
2012	13048	8013	02	03	SOIL & WATER	.05	3.64	PD	11/21/2012	0.00	PD	11/21/2012
TOTAL:							636.37			591.01		

Tax refund  
 Open Space  
 Baxendale Fire  
 Soil & Water  
 = 1066.95  
 2.92  
 96.34  
 3.59  
 -----  
 \$1,169.80 ✓

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

GRUNENFELDER FAMILY PARTNERSHIP LLP  
 154 BRUSHWOOD DR  
 LOVELAND OH 45140-2612

**TAX CODE INFORMATION**

Tax Year: 2013 Tax Code: 8375 Status: Active  
 Tax Type: RE Real Estate  
 Bank Code:  
 Levy Dist: 02-03 Tax District 02  
 TIF Base: 0.00

**OWNERSHIP INFORMATION**

Name: GRUNENFELDER FAMILY PARTNERSHIP LLP Type: 1 Legal  
 Alpha: GRUNENFELDER FAMILY PARTNERSHIP LLP Mail To: Yes  
 Address: 154 BRUSHWOOD DR  
 City: LOVELAND ST: OH Zip: 45140 2612

**LEGAL DESCRIPTION**

Legal#: 1 Geo Code: 05-1887-31-4-01-31-M000 Levy Dist: 02-03 Tax District 02  
 Desc Type: T  
 Township: 10 N Range: 04 W Section: 31  
 Full Desc: S31, T10 N, R04 W, MS #2262 (CAPITAL LODE) Short Desc: S31, T10 N, R04 W, MS #2262 (CAPITAL LODE)

**VALUATION / ASSESSMENT**

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101 1601	4	RV	TRACT LAND	16.79	<del>76,743</del> 76,743 951	<del>1,949</del> 1,949 24

**Tax Year: 2013 Tax Code : 8375**

**SPECIAL DISTRICT INFORMATION**

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3010	BAXENDALE FIRE	All	Mill	54.89000	1,949.00	106.98
8013	SOIL & WATER	All	Mill	2.06000	1,949.00	4.01
8008	FOREST FIRE	All	Pct	100.000	5.54	5.54
2518	OPEN-SPACE LANDS	All	Mill	1.90000	1,949.00	3.70
						120.23

**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	11332	0000	02	03	Tax District 02	14.94	606.75	PD	12/24/2013	606.74	PD	12/24/2013
2013	11332	2518	02	03	OPEN-SPACE LANDS	.05	1.85	PD	12/24/2013	1.85	PD	12/24/2013
2013	11332	3010	02	03	BAXENDALE FIRE	1.32	53.49	PD	12/24/2013	53.49	PD	12/24/2013
2013	11332	8008	02	03	FOREST FIRE		5.54	PD	12/24/2013	0.00	PD	12/24/2013
2013	11332	8013	02	03	SOIL & WATER	.05	4.01	PD	12/24/2013	0.00	PD	12/24/2013
TOTAL:							671.64			662.08		

*Gen tax refund \$1,198.55*  
*Open Space 3.65*  
*Baxendale fire 105.66*  
*Soil & water 3.96*  


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*\$1,311.82 ✓*



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

December 12, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Grunenfelder Family Partnership LLC  
154 Brushwood Dr  
Loveland OH 45140-2612  
GEO Code# 05-1887-31-4-01-31-M000  
Assessment Code# 8375

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 through 2013 on the above property. Adjustments had been made for 2014. Grunenfelder Family Partnership LLC was not the owner of record on the above parcel for 2009 and 2010. Ownership transfer was changed in 2012 with a Quick Claim Deed transferring to current taxpayer. Revised values for 2012 and 2013 are as follows:

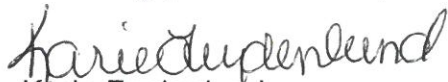
Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2101	66220	1794
To	1601	921	24

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	76743	1949
To	1601	951	24

Grunenfelder Family Partnership LLC  
December 12, 2014  
Page 2

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 & Clark C O U N T Y



## 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

December 10, 2014

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.

Grunenfelder Family Partnership

Tax Code: 8375

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

Lewis & Clark Co. Commissioners  
Attn: Cheryl Green, Property Tax Supervisor  
316 N. Park Ave. / Room # 113  
Helena, MT 59623

Grunenfelder Family Partnership LLP  
(Concern: 5579 Hwy 12W, Helena MT)  
154 Brushwood Dr.  
Loveland, Oh 45140  
Susan Hundley Partner/Manager  
Robert Hundley Associate- 513-703-6444

Commissioners and Cheryl Green,

In the development of the Grunenfelder Family Partnership LLP (further GFP) there has been some incorrect classification of the properties that has caused the GFP to over pay in taxes. The reason it has occurred is that in the transfer of the property to the partnership from Art & Dawn Grunenfelder and the 7 current members is that Art contracted Parkinson's disease and was unable to insure all the finer details were complete. After the passing of Art I took over the business of the ranch. My husband and I have slowly become aware of details that need attention. One in particular is the classification of properties for tax purposes. During the transfer of the property some were classified as tract land where they had always been and continue to be contiguous grazing lands. Part of the reason was because of a listing of a single piece of property (ID: 8375), (S31- T10- R04W- MS# 2262 Capital Lode) that should have been deeded over and was not. Dawn (the surviving spouse of the partnership that transferred the property to the GFP initially) filed a quit claim deed to rectify the situation. This request is based on the advice my husband received from everyone concerned: the Clerk & Recorders, Commissioners, Revenue and Property Taxes offices.

Once the proper classification was applied for tax purposes the taxes for 2014 dropped from \$1333.72 to \$21.94.

As part of the research I learned that I can request a refund on the last 5 years of improper classification of this property. Please accept this information for my request of a refund.

Sincerely,

 Dec. 6, 2014

Susan Hundley  
Manager Grunenfelder Family LLP  
513-683-0004/ 513-476-8444 cell



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

Re: Tax Refund  
Geo Code: 8375

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:

Brunerfelder Family Partnership LLC  
154 Brushwood Dr  
Loveland CO 80540

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

GEO Code #05-1887-31-4-01-31-M000  
331-T10-RO4W-MS# 2262 CAPITAL Lode

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

Year(s) 2012 - 2013  
Amount \$ 2,481.62

Reason for the refund request:

Wrong tax code classification

Were taxes paid under protest:  Yes  No

If not, what is the reason they were not paid under protest?

Does not Apply - See above

Attached is other information for your consideration:  Yes  No

Thank you for your consideration.

Sincerely,

Susan Handley  
Signature of Taxpayer

December 19, 2014  
Date