

RESOLUTION 2015 - 12

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

WHEREAS, SBC Archway, LLC was erroneously assessed for real property under Geo Code No. 1786-03-2-07-09-0000, Assessor Code 42478, and;

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

WHEREAS, the error occurred in tax year 2013, 2012, 2011, 2010 and 2009; and

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

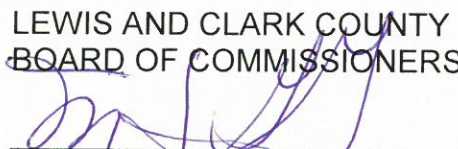
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

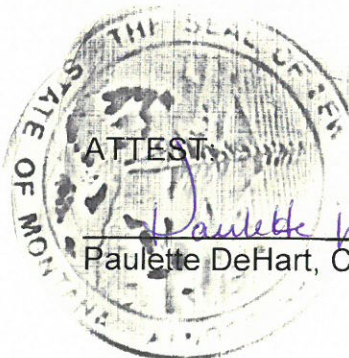
1. SBC Archway, LLC has paid the assessment in error.
2. SBC Archway, LLC have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

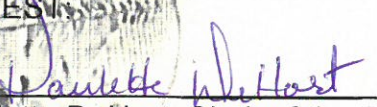
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$18,646.05 to SBC Archway, LLC, 401 N 31st Street, 1305 First Interstate Center, Billings, MT 59103.

Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair




Paulette DeHart, Clerk of the Board

3267669 B: M49 P: 3794 COUNTY
01/06/2015 11:34 AM Pages: 1 of 14 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

December 16, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: SBC Archway LLC
401 North 31st Street
1305 First Interstate Center
Billings, MT 59103

Assessment Code # 42478

Geo-Code: 1786-03-2-07-09-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property for 5 years. Please find documentation regarding the request. The taxpayer has paid the taxes in full. Department of Revenue discovered that the value of the land was incorrect.

A refund is in order: Tax Year 2013

\$5,805.99 General Tax
25.08 (2121) Forestvale Cemetery
14.90 (2518) Open Space
16.15 (8013) Soil & Water

Refund Due \$5,862.12

A refund is in order: Tax Year: 2012

\$4,766.33 General Tax
20.91 (2121) Forestvale Cemetery
10.88 (2518) Open Space
13.39 (8013) Soil & Water

Refund Due: \$4,811.51

A refund is in order: Tax Year: 2011

\$3,785.01 General Tax
17.46 (2121) Forestvale Cemetery
10.74 (2518) Open Space
10.47 (8013) Soil & Water

Refund Due: \$3,823.68

A refund is in order: Tax Year: 2010

\$2,711.19 General Tax
12.26 (2121) Forestvale Cemetery
7.53 (2518) Open Space
7.23 (8013) Soil & Water

Refund Due: \$2,738.21

A refund is in order: Tax Year: 2009

\$1,400.03 General Tax
6.39 (2121) Forestvale Cemetery
4.11 (8013) Soil & Water

Refund Due: \$1,410.53

Total Refund Due: \$18,646.05

Thanking you in advance, I am,

Cheryl Green
Supervisor/Delinquent Tax Collector



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 11, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: SBC Archway LLL LLC
6161 S Syracuse Way Ste 330
Greenwood Vlg Co 80111-4755
GEO Code# 05-1786-03-2-07-09-0000
Assessment Code# 42478

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 through 2012 on the above property. Adjustments have been made for 2014 and refund information has been supplied by DOR for 2013 on October 17 2014 to the County Commission. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	164700	4826
To	2207	98265	2879

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	236065	6657
To	2207	105828	2984

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	304782	8290
To	2207	113145	3078

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2207	371119	9760
To	2207	120248	3163

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



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

October 17, 2014

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: SBC Archway III LLC
6161 S Syracuse Way Ste 330
Greenwood VLG Co 80111-4755
GEO Code# 05-1786-03-2-07-09-0000 (42478)
05-1786-03-2-07-07-0000 (42476)

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer filed an AB26 and adjustments on market and taxable values have been made for 2013 and a refund is in order on the above properties. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2013 1786-03-2-07-09-0000	Class Code	Market Value	Taxable Value
From	2207	435886	11072
To	2207	127332	3234

Tax Year: 2013 1786-03-2-07-07-0000	Class Code	Market Value	Taxable Value
From	2207	465981	1862
To	2207	135835	3450

Thanking you, 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

SBC ARCHWAY, LLC

401 North 31st Street
1305 First Interstate Center
Billings, MT 59103-7224
Telephone: (406) 252-6666 * Facsimile (406) 252-6646
Email: gerickett@gmail.com

November 7, 2014

Lewis & Clark County Commission
Attention: Cheryl Green
316 North Park Ave. Rm. 113
Helena, MT 59623

Refund request for: SBC Archway III, LLC
6161 S. Syracuse Way Ste 330
Greenwood Village, CO 80111-4755
Geocodes: 05-1786-03-2-07-07-0000 42476
05-1786-03-2-07-05-0000 42477
05-1786-03-2-07-09-0000 42478

Greetings:

Pursuant to § 15-16-603, MCA, SBC Archway III, LLC ("SBC") requests a refund for the properties referenced above for tax years 2009 through 2013.

SBC paid property tax in full for tax years 2009 through 2013. In 2014, the Department of Revenue corrected a valuation error. SBC requests the Commission refund the excess taxes paid for these years.

Sincerely,

SBC ARCHWAY III, LLC



Glen Rickett
Managing Member



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

November 12, 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 tax years 2009 thru 2013 for the following taxpayer in Lewis and Clark County.

SBC Archway III, LLC Tax Code: 42476, 42477 and 42478

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

Date: 12/17/2014
Time: 11:28:59

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 42478

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.65	435,886	11,072
						435,886	11,072

129332

3234

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	11,072.00	35.43
8013	SOIL & WATER	All	Mill	2.06000	11,072.00	22.81
0223	LIGHT DISTRICT #223	All	Rate	0.01	72,309.60	378.18
0001	STREET MAINT #1	All	Pct	100.000	134.93	134.93
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0008	STORM WATER UTL	All	Pct	100.000	29.79	29.79
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	20.00	20.00
2518	OPEN-SPACE LANDS	All	Mill	1.90000	11,072.00	21.04
						668.18

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	6113	0000	01	01	Tax District 01	2,395.59	4,100.79	PD	11/26/2013	4,100.79	PD	05/12/2014
2013	6113	0001	01	01	STREET MAINT #1		67.47	PD	11/26/2013	67.46	PD	05/12/2014
2013	6113	0008	01	01	STORM WATER UTL		14.90	PD	11/26/2013	14.89	PD	05/12/2014
2013	6113	0016	01	01	LANDFILL MONITORING		3.00	PD	11/26/2013	3.00	PD	05/12/2014
2013	6113	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/26/2013	10.00	PD	05/12/2014
2013	6113	0070	01	01	OPEN SPACE MAINT		10.00	PD	11/26/2013	10.00	PD	05/12/2014
2013	6113	0223	01	01	LIGHT DISTRICT #223		189.09	PD	11/26/2013	189.09	PD	05/12/2014
2013	6113	2121	01	01	FORESTVALE CEM		10.35	PD	11/26/2013	17.71	PD	05/12/2014
2013	6113	2518	01	01	OPEN-SPACE LANDS		6.14	PD	11/26/2013	10.52	PD	05/12/2014
2013	6113	8013	01	01	SOIL & WATER		6.66	PD	11/26/2013	0.00		
TOTAL:							4,446.30			4,423.46		

General tax refund \$5,805.99

Forestvale Cem 25.08

Open Space 14.90

S & W 16.15

5862.12 ✓

Date: 12/17/2014
 Time: 08:40:57

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 42478

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value		
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.66	371,119	9,760		
						120248	371,119	9,760	3163

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.17000	9,760.00	30.94
8013	SOIL & WATER	All	Mill	2.03000	9,760.00	19.81
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0001	STREET MAINT #1	All	Pct	100.000	132.28	132.28
0008	STORM WATER UTL	All	Pct	100.000	28.92	28.92
0223	LIGHT DISTRICT #223	All	Rate	0.01	72,309.60	530.75
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	9,760.00	16.10
						801.80

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	7843	0000	01	01	Tax District 01	2285.27	3,525.80	PD	11/26/2012	3,525.80	PD	06/06/2013
2012	7843	0001	01	01	STREET MAINT #1		66.14	PD	11/26/2012	66.14	PD	06/06/2013
2012	7843	0008	01	01	STORM WATER UTL		14.46	PD	11/26/2012	14.46	PD	06/06/2013
2012	7843	0016	01	01	LANDFILL MONITORING		3.00	PD	11/26/2012	3.00	PD	06/06/2013
2012	7843	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/26/2012	10.00	PD	06/06/2013
2012	7843	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/26/2012	8.50	PD	06/06/2013
2012	7843	0223	01	01	LIGHT DISTRICT #223		265.38	PD	11/26/2012	265.37	PD	06/06/2013
2012	7843	2121	01	01	FORESTVALE CEM	16.03	15.47	PD	11/26/2012	15.47	PD	06/06/2013
2012	7843	2518	01	01	OPEN-SPACE LANDS	5.22	8.05	PD	11/26/2012	8.05	PD	06/06/2013
2012	7843	8013	01	01	SOIL & WATER	6.42	19.81	PD	11/26/2012	0.00		
TOTAL:							3,936.61			3,916.79		

General Tax refund \$ 4,766.33
 Forestvale Cem 20.91
 Open Space 10.88
 S+W 13.39
 4,811.51 ✓

Tax Year: 2011 Tax Code : 42478

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.66	304,782	8,290
						113145	304,782
							8,290
							3078

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.35000	8,290.00	27.77
8013	SOIL & WATER	All	Mill	2.01000	8,290.00	16.66
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0001	STREET MAINT #1	All	Pct	100.000	125.98	125.98
0008	STORM WATER UTL	All	Pct	100.000	28.21	28.21
2518	OPEN-SPACE LANDS	All	Mill	2.06000	8,290.00	17.08
						258.70

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	Billed	1st HALF			2nd HALF		
							Stat	Due Date	Billed	Stat	Due Date	
2011	5219	0000	01	01	Tax District 01	2235.27	3,010.14	PD	11/22/2011	3,010.14	PD	06/07/2012
2011	5219	0001	01	01	STREET MAINT #1		62.99	PD	11/22/2011	62.99	PD	06/07/2012
2011	5219	0008	01	01	STORM WATER UTL		14.11	PD	11/22/2011	14.10	PD	06/07/2012
2011	5219	0016	01	01	LANDFILL MONITORING		3.00	PD	11/22/2011	3.00	PD	06/07/2012
2011	5219	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/22/2011	10.00	PD	06/07/2012
2011	5219	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/22/2011	8.50	PD	06/07/2012
2011	5219	2121	01	01	FORESTVALE CEM	10.31	13.89	PD	11/22/2011	13.88	PD	06/07/2012
2011	5219	2518	01	01	OPEN-SPACE LANDS	6.34	8.54	PD	11/22/2011	8.54	PD	06/07/2012
2011	5219	8013	01	01	SOIL & WATER	6.19	16.66	PD	11/22/2011	0.00		
					TOTAL:		3,147.83			3,131.15		

General tax refund = 3,985.01
 Forestvale Cem 17.46
 Open Space 10.74
 S+W 10.47
3,823.68 ✓

Tax Year: 2010 Tax Code : 42478

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.66	236,065	6,657 2984
					105828	236,065	6,657

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	6,657.00	22.23
8013	SOIL & WATER	All	Mill	1.97000	6,657.00	13.11
2518	OPEN-SPACE LANDS	All	Mill	2.05000	6,657.00	13.65
0001	STREET MAINT #1	All	Pct	100.000	124.12	124.12
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0008	STORM WATER UTL	All	Pct	100.000	27.79	27.79
0060	TREE MAINT	All	Rate	10.00	1.00	10.00
						227.90

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	9901	0000	01	01	Tax District 01	2,456.90	PD	11/18/2010	2,456.90	PD	05/31/2011
2010	9901	0001	01	01	STREET MAINT #1	62.06	PD	11/18/2010	62.06	PD	05/31/2011
2010	9901	0008	01	01	STORM WATER UTL	13.90	PD	11/18/2010	13.89	PD	05/31/2011
2010	9901	0060	01	01	TREE MAINT	5.00	PD	11/18/2010	5.00	PD	05/31/2011
2010	9901	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/18/2010	8.50	PD	05/31/2011
2010	9901	2121	01	01	FORESTVALE CEM	11.12	PD	11/18/2010	11.11	PD	05/31/2011
2010	9901	2518	01	01	OPEN-SPACE LANDS	6.83	PD	11/18/2010	6.82	PD	05/31/2011
2010	9901	8013	01	01	SOIL & WATER	13.11	PD	11/18/2010	0.00		
TOTAL:						2,577.42			2,564.28		

General Tax refund 2,911.19
 Forestvale Cem 12.26
 Open Space 7.53
 S+W 7.23

 2,938.21 ✓

Tax Year: 2009 Tax Code : 42478

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.66	164,700	4,826
					98265	164,700	4,826
							2879

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.28000	4,826.00	15.83
0008	STORM WATER UTL	All	Pct	100.000	26.29	26.29
8013	SOIL & WATER	All	Mill	2.11000	4,826.00	10.18
0070	OPEN SPACE MAINT	All	Pct	100.000	21.78	21.78
0001	STREET MAINT #1	All	Pct	100.000	1,338.45	1,338.45
0060	TREE MAINT	All	Pct	100.000	10.00	10.00
						1,422.53

BILLING HISTORY (SELECTED TAX YEAR: 2009)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2009	5432	0000	01	01	Tax District 01	2,070.20	1,735.12	PD	11/16/2009	1,735.11	PD	05/12/2010
2009	5432	0001	01	01	STREET MAINT #1		669.23	PD	11/16/2009	669.22	PD	05/12/2010
2009	5432	0008	01	01	STORM WATER UTL		13.15	PD	11/16/2009	13.14	PD	05/12/2010
2009	5432	0060	01	01	TREE MAINT		5.00	PD	11/16/2009	5.00	PD	05/12/2010
2009	5432	0070	01	01	OPEN SPACE MAINT		10.89	PD	11/16/2009	10.89	PD	05/12/2010
2009	5432	2121	01	01	FORESTVALE CEM	9.44	7.92	PD	11/16/2009	7.91	PD	05/12/2010
2009	5432	8013	01	01	SOIL & WATER	6.09	10.18	PD	11/16/2009	0.00		
					TOTAL:		2,451.49			2,441.27		

Gen tax refund
 Forestvale Cem
 Soil & water

\$ 1,400.03
 6.39
 4.11

 1410.53 ✓



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

Re: Tax Refund
Geo Code: 05-1786-03-2-07-09-0000

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:

SBC ARCHWAY III LLC
401 N. 31st St. SUITE 1305
BILLINGS, MT 59103-7224

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

LOT 5, BLOCK 4 NOB HILL SUBDIVISION, PHASE IV,
LEWIS & CLARK COUNTY, MONTANA

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

Year(s) 2009-2013
Amount \$ 18,646.05

Reason for the refund request:

DEPARTMENT OF REVENUE DISCOVERED THAT LAND
VALUE WAS INCORRECT.

Were taxes paid under protest: Yes No

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

ASSESSMENT ERROR

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

GILLITT
Signature of Taxpayer
GLEN E. RICKETT
MANAGING MEMBER

December 18, 2014
Date