

RESOLUTION 2015 - 120

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

WHEREAS, Michael & Kelly Egeline were erroneously assessed for property under Assessor's Code 14193; and

WHEREAS, Michael & Kelly Egeline are exempt from taxation due to his 100% Disabled American Veteran status; and

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

WHEREAS, the error occurred for tax year 2014; 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. Michael & Kelly Egeline have paid the assessed tax.
2. Michael & Kelly Egeline have proven a refund is due to them.
3. The claims for refund were 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 \$981.36 to Michael & Kelly Egeline, % US Bancorp Services, 4801 Frederica St, Owensboro, KY 42303

Dated this 20th day of August, 2015.



ATTEST

Paulette DeHart
Paulette DeHart, Clerk of the Board

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Andy Hunthausen
Andy Hunthausen, Chair

3278061 B: M50 P: 3377 COUNTY
08/20/2015 10:30 AM Pages: 1 of 8 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

March 19, 2015

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Michael & Kelly Egeline
% Corelogic Tax Services
Refunds Dept.
Box 91250
Fort Worth, TX 76161

Assessor Code: 14193


Dear Board of County Commissioners:

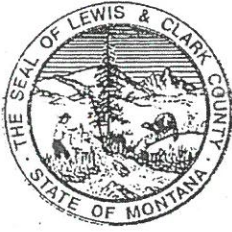
Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2014. DOR showed the taxpayer is eligible for Disabled Veteran Exemption.

Tax Year 2014	Taxes	\$895.75
	2518 Open Space	2.49
	8013 Soil & Water	6.08
	3009 Eastgate Fire	77.04

2014 Refund: \$981.36

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: 14193

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:

Michael E Geline 90 U.S. Bancorp Service
2337 Giant View DR. EAST Helena, MT 59635

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

Apertion of lot 5 of Hillcrest Subdivision

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

Year(s) 2014
Amount \$981.36

Reason for the refund request:

Exemption Applied after original bill
went out.

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,

Megan Gray (on behalf of U.S. Bank
And Corelogic)

Signature of Taxpayer

Date

8-11-15

Attn: Tax Dept

Date: 03/18/2015
 Time: 16:27:10

LEWIS AND CLARK COUNTY
 *** REPRINTED ***
 CASH RECEIPT
 2014 REAL ESTATE TAXES

Receipt#	Trans Date	Clerk ID	Batch#	Tax Year	Tax Code	Receipt Total
1517480	11/26/2014	CG	20141126-000184	2014	14193	\$1,034.02

Legal Owner Name	Legal Description
EGELINE MICHAEL S & KELLY PO BOX 314 EAST HELENA MT 59635-0314	LOC: 1 GEO: 05-1889-29-3-04-10-0000 TWN: 10 N SCT: 29 RNG: 02 W HLC SubDiv HLC BLK: HILLCREST SUBD, S29, T10 N, R02 W, N PT LT 5 COS #270038

Stmnt#	MC	Description	1st Half	Status	2nd Half	Status
8635	0000	Tax District 90	895.75	PAID	0.00	
8635	2518	OPEN-SPACE LANDS	2.49	PAID	0.00	
8635	3009	EASTGATE FIRE	77.04	PAID	0.00	
8635	8003	SCRATCH GRAVEL	48.00	PAID	0.00	
8635	8012	WATER QLTY OUTSIDE CITY	4.66	PAID	0.00	
8635	8013	SOIL & WATER	6.08	PAID	0.00	
		PAYMENT DATE:	11/26/2014			
		TAX AMOUNT:	\$1,034.02			
		PENALTY:				
		INTEREST:				
		TOTAL:	\$1,034.02			
		RECEIPT TOTAL:	\$1,034.02			

THIS RECEIPT IS INCLUDED IN A BATCH WITH 5,857 OTHER RECEIPT(S) TOTALING: \$6,334,809.53

Payment Type	Doc#	Description	Amount
Wire In		CORELOGIC TAX SERVICES	6,392,867.00
Ck Refnd		CORELOGIC TAX SERVICES	-57,023.45
		TOTAL:	6,335,843.55

Gen tax 895.75
2518 Open Space 2.49
3009 Eastgate Fire 77.04
8013 S & W 6.08

\$981.36 refund

Lewis & Clark County, Montana
 Paulette DeHart
 316 N. Park Ave., Room 113
 Helena, MT 59623

YEAR 2014 REAL ESTATE
 STATEMENT OF TAXES PAYABLE

PROPERTY ID NO.: 14193		
PROPERTY LOCATION: 2337 GIANT VIEW DR		
LEGAL DESCRIPTION: HILLCREST SUBD, S29, T10 N, R02 W, N PT LT 5 COS		
#270038		
SEC-TWN-RGE: 29-10 N-02 W		
	MARKET VALUE	TAXABLE VALUE
LAND	24,237	599
BUILDINGS	94,112	2,325
PERSONAL	0	0
TOTAL VALUE	118,349	2,924
COUNTY MILL VALUE	113,195	

EGELINE MICHAEL S & KELLY
 PO BOX 314
 EAST HELENA MT 59635-0314

General Tax Detail

LCCY		County Elementary	48.25
All Purpose	57.46	* (SCHM SUBTOTAL)	80.41
City-County Health	11.80		
County Extension	2.08	SD 80	
District Court	5.28	Elem Adult Education	1.46
Entitlement Levy	27.15	Elem Bond	27.31
Fairgrounds	5.01	Elem Bus Reserve	11.56
Health Facilities	0.73	Elem General	159.07
Library	33.11	Elem Technology	10.38
Mental Health	1.08	Elem Transportation	20.76
Parks	0.15	High Adult Education	3.09
Permissive Medical Levy	14.99	High Bond	7.53
Planning	4.71	High Building Reserve	9.87
Public Safety	90.79	High General	87.78
Road	52.66	High Technology	7.35
Search & Rescue Const. Debt	1.26	High Transportation	11.27
Search & Rescue Operation	1.49	High Tuition	0.39
Senior Citizens	1.65	* (SD SUBTOTAL)	357.82
* (LCCY SUBTOTAL)	311.40		
SCHL		STAT	
Co Elem Retirement	46.68	State Equalization	58.48
Co High Retirement	22.87	State University	8.77
Co Transportation	7.13	Vo-Tech	2.19
* (SCHL SUBTOTAL)	76.68	* (STAT SUBTOTAL)	69.44
SCHM			
Co High Schools	32.16		

REVISED
 3/18/15

Special Assessments

Description	Code	First Half	Second Half	Description	Code	First Half	Second Half
OPEN-SPACE LANDS	2518	2.49	0.00				
EASTGATE FIRE	3009	77.04	0.00				
SCRATCH GRAVEL	8003	0.00	48.00				
SCRATCH GRAVEL	8003	48.00	0.00				
WATER QTY OUTSIDE CITY	8012	0.00	4.65				
WATER QTY OUTSIDE CITY	8012	4.65	0.00				
SOIL & WATER	8013	6.08	0.00				

This property may qualify for a Property Tax Assistance Program. This may include: Property Tax Assistance, Disabled or Deceased Veterans' Residential Exemption, the Extended Property Tax Assistance Program and/or Elderly Homeowner's Tax Credit. Contact the Local Department of Revenue at 406-444-4000 for further information.

General Taxes	District	Mill Levy	First Half	Second Half
LCCY		212.990	311.40	0.00
SCHL		52.450	76.68	0.00
SCHM		55.000	80.41	0.00
SD	90	244.750	357.82	0.00
STAT		47.500	69.44	0.00
Total Mill Levy		612.69		
Total Special Assessments			138.27	52.65
Total Taxes Due Current Year			1,034.02	52.65

Total Prior Year(s) Delinquent Tax Including Penalty and Interest: 0.00 If Paid By*: 05/29/2015
 * Additional Penalty and Interest shall be added if not paid by above date. Questions? Call 406-447-8329 or 406-447-8362.
 Taxpayers may pay taxes that are delinquent at anytime if they pay the full amount of the delinquency. If taxpayer wants to pay only part of their delinquent taxes, then the current year has to be paid in full before they can pay a delinquent year.
 Delinquent payments must be credited to the oldest year first.

FOR PAYMENTS USING CREDIT CARDS, DIAL TOLL FREE 1-800-272-9829. YOU WILL BE ASKED FOR A JURISDICTION NUMBER. THIS NUMBER IS 3602. YOU WILL THEN BE PROMPTED FOR PAYMENT INFORMATION. FOR INTERNET PAYMENTS PLEASE LOG ONTO www.officialpayments.com

KEEP THIS PART FOR YOUR RECORDS. IT IS THE ONLY NOTICE THAT YOU WILL RECEIVE

RETURN THIS STUB WITH YOUR FIRST HALF PAYMENT

PROPERTY ID NUMBER: **14193**

DUE ON OR BEFORE: 11/30/2014

TOTAL TAXES DUE FOR YEAR: 1,086.67

1ST HALF DUE NOW: 1,034.02

EGELINE MICHAEL S & KELLY
 PO BOX 314
 EAST HELENA MT 59635-0314

FIRST

RETURN THIS STUB WITH YOUR SECOND HALF PAYMENT

PROPERTY ID NUMBER: **14193**

DUE ON OR BEFORE: 05/31/2015

TOTAL TAXES DUE FOR YEAR: 1,086.67

2ND HALF DUE NOW: 52.65

EGELINE MICHAEL S & KELLY
 PO BOX 314
 EAST HELENA MT 59635-0314

SECOND

CHANGE OF ADDRESS (PLEASE PRINT)

NAME _____

NEW ADDRESS _____

CITY _____ STATE _____ ZIP _____

Please Sign _____

CHANGE OF ADDRESS (PLEASE PRINT)

NAME _____

NEW ADDRESS _____

CITY _____ STATE _____ ZIP _____

Please Sign _____

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

EGELINE MICHAEL S & KELLY
 PO BOX 314
 EAST HELENA MT 59635-0314

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1889-29-3-04-10-0000 Levy Dist: 90-03 Tax District 90
 Desc Type: S
 Township: 10 N Range: 02 W Section: 29
 Subdiv: HLC SubDiv HLC
 Block: Lot:
 Situs Address: 2337 GIANT VIEW DR
 Situs City: EAST HELENA ST: MT Zip: 59635
 Full Desc: HILLCREST SUBD, S29, T10 N, R02 W, N PT LT 5 COS #270038
 Short Desc: HILLCREST SUBD, S29, T10 N, R02 W, N PT LT 5 COS #270038

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
12140	2101	4	RV	TRACT LAND	1.37	24,237	599
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	94,112	2,325
						118,349	2,924

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	8635	0000	90	03	Tax District 90	895.75	PD	11/26/2014	895.75	DUE	05/31/2015
2014	8635	2518	90	03	OPEN-SPACE LANDS	2.49	PD	11/26/2014	2.48	DUE	05/31/2015
2014	8635	3009	90	03	EASTGATE FIRE	77.04	PD	11/26/2014	77.03	DUE	05/31/2015
2014	8635	8003	90	03	SCRATCH GRAVEL	48.00	PD	11/26/2014	48.00	DUE	05/31/2015
2014	8635	8012	90	03	WATER QLTY OUTSIDE CITY	4.66	PD	11/26/2014	4.65	DUE	05/31/2015
2014	8635	8013	90	03	SOIL & WATER	6.08	PD	11/26/2014	0.00		

\$5265

ORION

Appraisal Home

Property

Admin

Party

Reporting

Activities

Administration

Processes

Configuration

System

Help

Log Out

Home

Dashboard

Reports

Tools

Settings

Users

Groups

Roles

Permissions

Workflow

Integration

API

Mobile

Security

Compliance

Accessibility

Performance

Logging

Audit

Backup

Restore

Upgrade

Support

Feedback

Privacy

Terms

D 05-1888-29-3-04-10-0000 Real Property

Assessment Values Selection Detail

Assessment Values Totals Page

Code	Description	Total	2101	3301
1	Class			
2	Reappraisal Land Value	45,730		0
3	Reappraisal Building Value	177,570		0
4	Total Reappraisal Value	223,300	45,730	177,570
5	Value Before Reappraisal	195,853	29,180	166,673
6	Phase In Value	223,300	45,730	177,570
7	Exempt Value (Home/Constead)	104,951	21,493	83,458
8	Taxable Market Value	118,349	24,237	94,112
9	Tax Class	N/A	4	4
10	Taxable Percent	N/A	2.47	2.47
11	Taxable Value	2,924	599	2,325
12	TIF Base Value	1,370	1,370	0,000
13	TIF Incremental Value	0	0	0
14	TIF Factor (for testing)	2,000	1,000	1,000
15	Total Mills	N/A	685.380	685.380
16	Tax Amount (Ad Valorem)	1,945.57	398.56	1,547.01
17	HOMESTEAD CAP INFORMATION	N/A		
18	Res Value Under Cap/Incl/OBY	\$177,570	\$0	\$177,570
19	Residential Value Over Cap	\$0	\$0	\$0
20	Condo Value Under Cap/Incl/OBY	N/A		
21	Date Last Calculated	N/A	02/11/2015, 11:37:AM	02/11/2015, 11:37:AM
22	Prior Cycle Market Value	193,600	29,180	164,420
23	AG Forest Taxable Value Adj	0	0	0

ORION

Appraisal Home

Property

Add Property

Find a Property

Search History

GIS Map

Party

Add a Party

Find a Party

Refresh Party Groups

Reporting

Activities

List Manager

Bank Connection

Administration

View Reports

View Reports

View Reports

Processes

Assessment Notices

Configuration

System Admin Setup

Market Setup

D 05-1829-29-3-04-10-0000 Real Property

Assessment Values Totals Page 9

Assessment Values Selection Detail

Class	2101	2140	3145	3307
1 Reappraisal Land Value	45,730	0	0	0
2 Reappraisal Building Value	177,570	0	177,570	0
3 Total Reappraisal Value	223,300	0	177,570	0
4 Value Before Reappraisal	199,853	29,180	168,673	0
5 Phase In Value	223,300	0	177,570	0
6 Exempt Value (Home/Constead)	104,954	0	83,458	0
7 Taxable Market Value	118,349	24,237	94,112	0
8 Tax Class	N/A	4	4	4
9 Taxable Percent	N/A	2.47	0	2.47
10 Taxable Value	0	0	0	0
11 Acres	1.370	0.000	0.000	0.000
12 Base Value	0	0	0	0
13 Incr Incremental Value	0	0	0	0
14 Provision Factor (for testing)	4.000	1.000	1.000	1.000
15 Total Mills	N/A	665.380	665.380	665.380
16 Tax Amount (Ad Valorem)	0.00	0.00	0.00	0.00
17 HOMESTEAD CAP INFORMATION	N/A	0	0	0
18 Res. Value Under Cap Incl OBY	\$177,570	\$0	\$0	\$177,570
19 Residential Value Over Cap	\$0	\$0	\$0	\$0
20 Condo. Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
21 Date Last Calculated	N/A	02/11/2015 11:43:AM	02/11/2015 11:43:AM	02/11/2015 11:43:AM
22 Prior Cycle Market Value	193,600	29,180	0	164,420
23 AG Forest Taxable Value Adj	0	0	0	0
Totals	45,730	0	3145	3307

Total Lines: 23

2/11/2015 11:42 AM

Wednesday 02/11/2015