

RESOLUTION 2015 - 13

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

WHEREAS, SBC Archway, LLC was erroneously assessed for real property under Geo Code No. 1786-03-2-07-07-0000, Assessor Code 42476, 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:

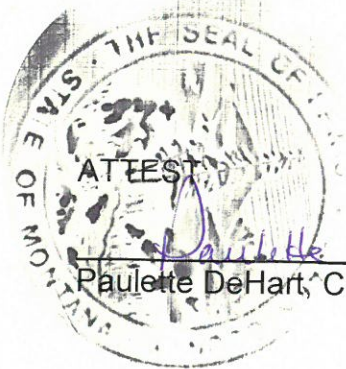
1. SBC Archway, LLC has paid the assessment in error.
2. SBC Archway, LLC have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

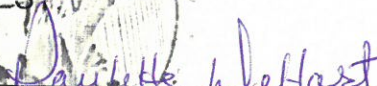
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$19,948.52 to SBC Archway, LLC, 401 N 31<sup>st</sup> Street, 1305 First Interstate Center, Billings, MT 59103.

Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair



  
Paulette DeHart, Clerk of the Board

3267670 B: M49 P: 3795 COUNTY  
01/06/2015 11:34 AM Pages: 1 of 12 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:      SBC Archway LLC  
                                 401 North 31<sup>st</sup> Street  
                                 1305 First Interstate Center  
                                 Billings, MT 59103

Assessment Code # 42476

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

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

\$6,211.93 General Tax  
26.84 (2121) Forestvale Cemetery  
15.93 (2518) Open Space  
17.27 (8013) Soil & Water

Refund Due \$6,271.97

A refund is in order: Tax Year: 2012

\$5,100.85 General Tax  
22.38 (2121) Forestvale Cemetery  
11.65 (2518) Open Space  
14.33 (8013) Soil & Water

Refund Due: \$5,149.21

A refund is in order: Tax Year: 2011

\$4050.08 General Tax  
18.69 (2121) Forestvale Cemetery  
11.49 (2518) Open Space  
11.21 (8013) Soil & Water

Refund Due: \$4,091.47

A refund is in order: Tax Year: 2010

\$2,900.89 General Tax  
13.12 (2121) Forestvale Cemetery  
8.06 (2518) Open Space  
7.75 (8013) Soil & Water

Refund Due: \$2,929.82

A refund is in order: Tax Year: 2009

\$1,494.82 General Tax  
6.83 (2121) Forestvale Cemetery  
4.40 (8013) Soil & Water

Refund Due: \$1,506.05

***Total Refund Due: \$19,948.52***

Thanking you in advance, I am,

Cheryl Green  
Supervisor/Delinquent Tax Collector

Date: 12/17/2014  
Time: 13:07:08

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

**Tax Year: 2013 Tax Code : 42476**

**VALUATION / ASSESSMENT**

| Legal# | Class Code | Class | Type | Description               | Qty     | Market Value | Taxable Value |
|--------|------------|-------|------|---------------------------|---------|--------------|---------------|
| 1      | 2207       | 4     | RV   | COMMERCIAL CITY/TOWN LOTS | 135,835 | 465,981      | 11,836        |
|        |            |       |      |                           |         | 465,981      | 11,836        |

3450

**SPECIAL DISTRICT INFORMATION**

| Spec Dist | Description         | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|---------------------|--------|------|-------------------|-------------------|--------|
| 2121      | FORESTVALE CEM      | All    | Mill | 3.20000           | 11,836.00         | 37.88  |
| 8013      | SOIL & WATER        | All    | Mill | 2.06000           | 11,836.00         | 24.38  |
| 0223      | LIGHT DISTRICT #223 | All    | Rate | 0.01              | 81,108.72         | 424.20 |
| 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           | 11,836.00         | 22.49  |
|           |                     |        |      |                   |                   | 719.67 |

**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     | 6112  | 0000      | 01        | 01  | Tax District 01     | 4,383.76 | PD   | 11/26/2013 | 4,383.76 | PD   | 05/12/2014 |
| 2013     | 6112  | 0001      | 01        | 01  | STREET MAINT #1     | 67.47    | PD   | 11/26/2013 | 67.46    | PD   | 05/12/2014 |
| 2013     | 6112  | 0008      | 01        | 01  | STORM WATER UTL     | 14.90    | PD   | 11/26/2013 | 14.89    | PD   | 05/12/2014 |
| 2013     | 6112  | 0016      | 01        | 01  | LANDFILL MONITORING | 3.00     | PD   | 11/26/2013 | 3.00     | PD   | 05/12/2014 |
| 2013     | 6112  | 0061      | 01        | 01  | URBAN FOREST MGMT   | 10.00    | PD   | 11/26/2013 | 10.00    | PD   | 05/12/2014 |
| 2013     | 6112  | 0070      | 01        | 01  | OPEN SPACE MAINT    | 10.00    | PD   | 11/26/2013 | 10.00    | PD   | 05/12/2014 |
| 2013     | 6112  | 0223      | 01        | 01  | LIGHT DISTRICT #223 | 212.10   | PD   | 11/26/2013 | 212.10   | PD   | 05/12/2014 |
| 2013     | 6112  | 2121      | 01        | 01  | FORESTVALE CEM      | 18.94    | PD   | 11/26/2013 | 18.94    | PD   | 05/12/2014 |
| 2013     | 6112  | 2518      | 01        | 01  | OPEN-SPACE LANDS    | 11.24    | PD   | 11/26/2013 | 11.24    | PD   | 05/12/2014 |
| 2013     | 6112  | 8013      | 01        | 01  | SOIL & WATER        | 24.38    | PD   | 11/26/2013 | 0.00     |      |            |
| TOTAL:   |       |           |           |     |                     | 4,755.80 |      |            | 4,731.39 |      |            |

*General tax refund* \$6,211.93  
*Forestvale Cem* 26.84  
*Open Space* 15.93  
*S & W* 17.27  


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*\$6,271.97 ✓*



Date: 12/17/2014  
Time: 13:05:57

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

**Tax Year: 2012 Tax Code : 42476**

**VALUATION / ASSESSMENT**

| Legal# | Class Code | Class | Type | Description               | Qty    | Market Value | Taxable Value |
|--------|------------|-------|------|---------------------------|--------|--------------|---------------|
| 1      | 2207       | 4     | RV   | COMMERCIAL CITY/TOWN LOTS | 1.86   | 396,143      | 10,419        |
|        |            |       |      |                           | 129718 | 396,143      | 10,419        |
|        |            |       |      |                           |        |              | 3359          |

**SPECIAL DISTRICT INFORMATION**

| Spec Dist | Description         | Legal# | Type | Flat/Rate/<br>%/Mill | Quantity/<br>Taxable | Amount |
|-----------|---------------------|--------|------|----------------------|----------------------|--------|
| 2121      | FORESTVALE CEM      | All    | Mill | 3.17000              | 10,419.00            | 33.03  |
| 8013      | SOIL & WATER        | All    | Mill | 2.03000              | 10,419.00            | 21.15  |
| 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                 | 81,108.72            | 595.34 |
| 0070      | OPEN SPACE MAINT    | All    | Pct  | 100.000              | 17.00                | 17.00  |
| 2518      | OPEN-SPACE LANDS    | All    | Mill | 1.65000              | 10,419.00            | 17.19  |
|           |                     |        |      |                      |                      | 870.91 |

**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     | 7842  | 0000      | 01        | 01  | Tax District 01     | 2426.88  | 3,763.87 | PD       | 11/26/2012 | 3,763.86 | PD       | 06/06/2013 |
| 2012     | 7842  | 0001      | 01        | 01  | STREET MAINT #1     |          | 66.14    | PD       | 11/26/2012 | 66.14    | PD       | 06/06/2013 |
| 2012     | 7842  | 0008      | 01        | 01  | STORM WATER UTL     |          | 14.46    | PD       | 11/26/2012 | 14.46    | PD       | 06/06/2013 |
| 2012     | 7842  | 0016      | 01        | 01  | LANDFILL MONITORING |          | 3.00     | PD       | 11/26/2012 | 3.00     | PD       | 06/06/2013 |
| 2012     | 7842  | 0061      | 01        | 01  | URBAN FOREST MGMT   |          | 10.00    | PD       | 11/26/2012 | 10.00    | PD       | 06/06/2013 |
| 2012     | 7842  | 0070      | 01        | 01  | OPEN SPACE MAINT    |          | 8.50     | PD       | 11/26/2012 | 8.50     | PD       | 06/06/2013 |
| 2012     | 7842  | 0223      | 01        | 01  | LIGHT DISTRICT #223 |          | 297.67   | PD       | 11/26/2012 | 297.67   | PD       | 06/06/2013 |
| 2012     | 7842  | 2121      | 01        | 01  | FORESTVALE CEM      | 10.65    | 16.52    | PD       | 11/26/2012 | 16.51    | PD       | 06/06/2013 |
| 2012     | 7842  | 2518      | 01        | 01  | OPEN-SPACE LANDS    | 5.54     | 8.60     | PD       | 11/26/2012 | 8.59     | PD       | 06/06/2013 |
| 2012     | 7842  | 8013      | 01        | 01  | SOIL & WATER        | 6.92     | 21.15    | PD       | 11/26/2012 | 0.00     |          |            |
|          |       |           |           |     | TOTAL:              |          | 4,209.91 |          |            | 4,188.73 |          |            |

General tax refund \$ 5,100.85  
 Forestvale Cem 22.38  
 Open Space 11.65  
 S & W 14.33  
 5,149.21 ✓

**Tax Year: 2011 Tax Code : 42476**

**VALUATION / ASSESSMENT**

| Legal# | Class Code | Class | Type | Description               | Qty  | Market Value | Taxable Value |
|--------|------------|-------|------|---------------------------|------|--------------|---------------|
| 1      | 2207       | 4     | RV   | COMMERCIAL CITY/TOWN LOTS | 1.86 | 324,607      | 8,829         |
|        |            |       |      |                           |      | 119559       | 324,607       |
|        |            |       |      |                           |      |              | 8,829         |
|        |            |       |      |                           |      |              | 3252          |

**SPECIAL DISTRICT INFORMATION**

| Spec Dist | Description         | Legal# | Type | Flat/Rate/<br>%/Mill | Quantity/<br>Taxable | Amount |
|-----------|---------------------|--------|------|----------------------|----------------------|--------|
| 2121      | FORESTVALE CEM      | All    | Mill | 3.35000              | 8,829.00             | 29.58  |
| 8013      | SOIL & WATER        | All    | Mill | 2.01000              | 8,829.00             | 17.75  |
| 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              | 8,829.00             | 18.19  |
|           |                     |        |      |                      |                      | 262.71 |

**BILLING HISTORY (SELECTED TAX YEAR: 2011)**

| Tax Year | Stmnt# | Spec Dist | Levy Dist | Sub | Description         | 1st HALF |          |          | 2nd HALF   |          |          |            |
|----------|--------|-----------|-----------|-----|---------------------|----------|----------|----------|------------|----------|----------|------------|
|          |        |           |           |     |                     | Billed   | Stat     | Due Date | Billed     | Stat     | Due Date |            |
| 2011     | 5218   | 0000      | 01        | 01  | Tax District 01     | 2,361.63 | 3,205.86 | PD       | 11/22/2011 | 3,205.85 | PD       | 06/07/2012 |
| 2011     | 5218   | 0001      | 01        | 01  | STREET MAINT #1     |          | 62.99    | PD       | 11/22/2011 | 62.99    | PD       | 06/07/2012 |
| 2011     | 5218   | 0008      | 01        | 01  | STORM WATER UTL     |          | 14.11    | PD       | 11/22/2011 | 14.10    | PD       | 06/07/2012 |
| 2011     | 5218   | 0016      | 01        | 01  | LANDFILL MONITORING |          | 3.00     | PD       | 11/22/2011 | 3.00     | PD       | 06/07/2012 |
| 2011     | 5218   | 0061      | 01        | 01  | URBAN FOREST MGMT   |          | 10.00    | PD       | 11/22/2011 | 10.00    | PD       | 06/07/2012 |
| 2011     | 5218   | 0070      | 01        | 01  | OPEN SPACE MAINT    |          | 8.50     | PD       | 11/22/2011 | 8.50     | PD       | 06/07/2012 |
| 2011     | 5218   | 2121      | 01        | 01  | FORESTVALE CEM      | 10.89    | 14.79    | PD       | 11/22/2011 | 14.79    | PD       | 06/07/2012 |
| 2011     | 5218   | 2518      | 01        | 01  | OPEN-SPACE LANDS    | 6.90     | 9.10     | PD       | 11/22/2011 | 9.09     | PD       | 06/07/2012 |
| 2011     | 5218   | 8013      | 01        | 01  | SOIL & WATER        | 6.54     | 17.75    | PD       | 11/22/2011 | 0.00     |          |            |
|          |        |           |           |     | TOTAL:              |          | 3,346.10 |          |            | 3,328.32 |          |            |

General tax refund \$ 4050.08  
 Forestvale Cem 18.69  
 Open Space 11.49  
 S+W 11.21  
4091.47 ✓

**Tax Year: 2010 Tax Code : 42476**

**VALUATION / ASSESSMENT**

| Legal# | Class Code | Class | Type | Description               | Qty  | Market Value | Taxable Value |
|--------|------------|-------|------|---------------------------|------|--------------|---------------|
| 1      | 2207       | 4     | RV   | COMMERCIAL CITY/TOWN LOTS | 1.86 | 250,500      | 7,064         |
|        |            |       |      |                           |      | 111,150      | 250,500       |
|        |            |       |      |                           |      |              | 7,064         |

3134

**SPECIAL DISTRICT INFORMATION**

| Spec Dist | Description      | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|------------------|--------|------|-------------------|-------------------|--------|
| 2121      | FORESTVALE CEM   | All    | Mill | 3.34000           | 7,064.00          | 23.59  |
| 8013      | SOIL & WATER     | All    | Mill | 1.97000           | 7,064.00          | 13.92  |
| 2518      | OPEN-SPACE LANDS | All    | Mill | 2.05000           | 7,064.00          | 14.48  |
| 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  |
|           |                  |        |      |                   |                   | 230.90 |

**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     | 9900  | 0000      | 01        | 01  | Tax District 01  | 2,607.11 | PD   | 11/18/2010 | 2,607.11 | PD   | 05/31/2011 |
| 2010     | 9900  | 0001      | 01        | 01  | STREET MAINT #1  | 62.06    | PD   | 11/18/2010 | 62.06    | PD   | 05/31/2011 |
| 2010     | 9900  | 0008      | 01        | 01  | STORM WATER UTL  | 13.90    | PD   | 11/18/2010 | 13.89    | PD   | 05/31/2011 |
| 2010     | 9900  | 0060      | 01        | 01  | TREE MAINT       | 5.00     | PD   | 11/18/2010 | 5.00     | PD   | 05/31/2011 |
| 2010     | 9900  | 0070      | 01        | 01  | OPEN SPACE MAINT | 8.50     | PD   | 11/18/2010 | 8.50     | PD   | 05/31/2011 |
| 2010     | 9900  | 2121      | 01        | 01  | FORESTVALE CEM   | 11.80    | PD   | 11/18/2010 | 11.79    | PD   | 05/31/2011 |
| 2010     | 9900  | 2518      | 01        | 01  | OPEN-SPACE LANDS | 7.24     | PD   | 11/18/2010 | 7.24     | PD   | 05/31/2011 |
| 2010     | 9900  | 8013      | 01        | 01  | SOIL & WATER     | 13.92    | PD   | 11/18/2010 | 0.00     |      |            |
| TOTAL:   |       |           |           |     |                  | 2,729.53 |      |            | 2,715.59 |      |            |

General tax refund \$ 2,900.89  
 Forestvale Cem 13.12  
 Open Space 8.06  
 S & W 7.75  
2,929.82 ✓



**Tax Year: 2009 Tax Code : 42476**

**VALUATION / ASSESSMENT**

| Legal# | Class Code | Class | Type | Description               | Qty  | Market Value       | Taxable Value    |
|--------|------------|-------|------|---------------------------|------|--------------------|------------------|
| 1      | 2207       | 4     | RV   | COMMERCIAL CITY/TOWN LOTS | 1.86 | <del>173,537</del> | <del>5,085</del> |
|        |            |       |      |                           |      | 102452             | 5,085            |
|        |            |       |      |                           |      |                    | 3002             |

**SPECIAL DISTRICT INFORMATION**

| Spec Dist | Description      | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount   |
|-----------|------------------|--------|------|-------------------|-------------------|----------|
| 2121      | FORESTVALE CEM   | All    | Mill | 3.28000           | 5,085.00          | 16.68    |
| 0008      | STORM WATER UTL  | All    | Pct  | 100.000           | 26.29             | 26.29    |
| 8013      | SOIL & WATER     | All    | Mill | 2.11000           | 5,085.00          | 10.73    |
| 0070      | OPEN SPACE MAINT | All    | Pct  | 100.000           | 21.78             | 21.78    |
| 0001      | STREET MAINT #1  | All    | Pct  | 100.000           | 1,501.32          | 1,501.32 |
| 0060      | TREE MAINT       | All    | Pct  | 100.000           | 10.00             | 10.00    |
|           |                  |        |      |                   |                   | 1,586.80 |

**BILLING HISTORY (SELECTED TAX YEAR: 2009)**

| Tax Year | Stmt# | Spec Dist | Levy Dist | Sub | Description      | 1st HALF |      |            | 2nd HALF |      |            |
|----------|-------|-----------|-----------|-----|------------------|----------|------|------------|----------|------|------------|
|          |       |           |           |     |                  | Billed   | Stat | Due Date   | Billed   | Stat | Due Date   |
| 2009     | 5431  | 0000      | 01        | 01  | Tax District 01  | 1,828.24 | PD   | 11/16/2009 | 1,828.23 | PD   | 05/12/2010 |
| 2009     | 5431  | 0001      | 01        | 01  | STREET MAINT #1  | 750.66   | PD   | 11/16/2009 | 750.66   | PD   | 05/12/2010 |
| 2009     | 5431  | 0008      | 01        | 01  | STORM WATER UTL  | 13.15    | PD   | 11/16/2009 | 13.14    | PD   | 05/12/2010 |
| 2009     | 5431  | 0060      | 01        | 01  | TREE MAINT       | 5.00     | PD   | 11/16/2009 | 5.00     | PD   | 05/12/2010 |
| 2009     | 5431  | 0070      | 01        | 01  | OPEN SPACE MAINT | 10.89    | PD   | 11/16/2009 | 10.89    | PD   | 05/12/2010 |
| 2009     | 5431  | 2121      | 01        | 01  | FORESTVALE CEM   | 8.34     | PD   | 11/16/2009 | 8.34     | PD   | 05/12/2010 |
| 2009     | 5431  | 8013      | 01        | 01  | SOIL & WATER     | 10.73    | PD   | 11/16/2009 | 0.00     |      |            |
| TOTAL:   |       |           |           |     |                  | 2,627.01 |      |            | 2,616.26 |      |            |

General tax refund  
Forestvale Cem  
S+W

\$ 1,494.82  
6.83  
4.40  

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1,506.05 ✓





**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# 05-1786-03-2-07-07-0000  
Assessment Code# 42476

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       | 173537       | 5085          |
|                |            |              |               |
| To             | 2207       | 102452       | 3002          |

| Tax Year: 2010 | Class Code | Market Value | Taxable Value |
|----------------|------------|--------------|---------------|
| From           | 2207       | 250500       | 7064          |
|                |            |              |               |
| To             | 2207       | 111150       | 3134          |

| Tax Year: 2011 | Class Code | Market Value | Taxable Value |
|----------------|------------|--------------|---------------|
| From           | 2207       | 324607       | 8829          |
|                |            |              |               |
| To             | 2207       | 119559       | 3252          |

| Tax Year: 2012 | Class Code | Market Value | Taxable Value |
|----------------|------------|--------------|---------------|
| From           | 2207       | 396143       | 10419         |
| To             | 2207       | 127718       | 3359          |

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<br>1786-03-2-07-09-0000 | Class Code | Market Value | Taxable Value |
|--|------------|--------------|---------------|
| From                                   | 2207       | 435886       | 11072         |
| To                                     | 2207       | 127332       | 3234          |

| Tax Year: 2013<br>1786-03-2-07-07-0000 | Class Code | Market Value | Taxable Value |
|--|------------|--------------|---------------|
| From                                   | 2207       | 465981       | 11836 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



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

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

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 4 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 \$ 19,948.52

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,

Glen E. Rickett  
Signature of Taxpayer  
GLEN E. RICKETT  
MANAGING MEMBER

December 18, 2014  
Date