

RESOLUTION 2015 - 135

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

WHEREAS, DMS Imaging, Inc. was erroneously assessed for personal property under Assessor Code 75175; and,

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

WHEREAS, the error occurred in tax year 2015; and

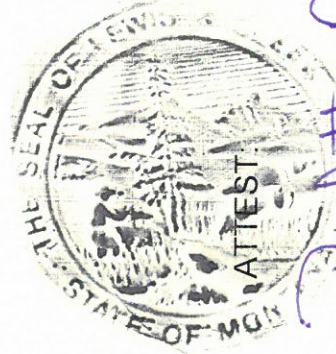
WHEREAS, a hearing was held on September 15, 2015;

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

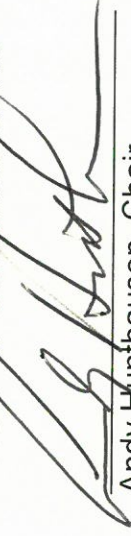
1. DMS Imaging, Inc. has paid the taxes/fees/assessment in error.
2. DMS Imaging, Inc. has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$815.84 to DMS Imaging, Inc., 14400 Metcalf Avenue, Overland Park, KS 66223

Dated this 15<sup>th</sup> day of September, 2015.



LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS



Andy Hunthausen, Chair



Paulette DeHart, Clerk of the Board

3279269 B: M50 P: 4332 COUNTY  
09/15/2015 10:22 AM Pages: 1 of 9 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

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August 4, 2015

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: DMS Imaging Inc  
14400 Metcalf Ave  
Overland Park, KS 66223

Assessor Code: # 75175

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 Department of Revenue discovered that the property was under threshold and should not have been taxed.

A refund is in order: Tax Year: 2015

\$	813.62	General Tax
	2.22	(2518) Open-Space Lands

**Total Refund Due \$815.84**

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: 75175

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:

DMS Imaging Inc  
14400 Melbald Ave  
Overland, KS 66223

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 \$ 815.84

Reason for the refund request:

value adjustment

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,

Justin Schuber  
Signature of Taxpayer

8/17/15  
Date



Tax Year: 2015 Tax Code : 75175

**VALUATION / ASSESSMENT**

Legal#	Class Code	Type	Description	Qty	Market Value	Taxable Value
1	6311 8	PV	FURNITURE & FIXTURES OF COMMERCIAL PROP.	0.00	86,958	1,304
					86,958	1,304

**SPECIAL DISTRICT INFORMATION**

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2518	OPEN-SPACE LANDS	All Mill		1.70000	1,304.00	2.22
						2.22

**BILLING HISTORY (SELECTED TAX YEAR: 2015)**

Tax Year	Spec Stmt#	Levy Dist	Sub Description	Billed	1st HALF Stat	Due Date	Billed	2nd HALF Stat	Due Date
2015	735 0000	02	Tax District 02	813.62	PD	06/23/2015	0.00		
2015	735 2518	02	OPEN-SPACE LANDS	2.22	PD	06/23/2015	0.00		
			TOTAL:	815.84			0.00		

**PAYMENT HISTORY (SELECTED TAX YEAR: 2015)**

YEAR: 2015	Spec Dist	STMT#: 735	Levy Dist	Sub Description	RECPT#: 1568513	DATE: 06/23/2015	DESC: 1st Half Tax Payment	Tax Paid	Penalty	Interest	Protest
	0000	02	08	Tax District 02				813.62	0.00	0.00	0.00
	2518	02	08	OPEN-SPACE LANDS				2.22	0.00	0.00	0.00
				TOTALS:				815.84	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	114646	DMS IMAGING INC	815.84
		TOTAL:	815.84

*Referendum*  
*Agreement*

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

DMS IMAGING INC  
STUART ALLISON  
14400 METCALF AVE  
OVERLAND PARK KS 66223-2989

**TAX CODE INFORMATION**

Tax Year: 2015 Tax Code: 75175 Status: Active  
Tax Type: PP Personal Property  
Bank Code: Tax District 02  
Levy Dist: 02-08  
TIF Base: 0.00

**OWNERSHIP INFORMATION**

Name: DMS IMAGING INC Type: 1 Legal  
Alpha: DMS IMAGING INC Mail To: Yes  
Address: 14400 METCALF AVE  
City: OVERLAND PARK ST: KS Zip: 66223 2989

Name: STUART ALLISON Type: 4 Contact  
Alpha: STUART ALLISON Mail To: No  
City: ST: Zip: 0000

**LEGAL DESCRIPTION**

Legal#: 1 Geo Code: Levy Dist: 02-08 Tax District 02  
Desc Type:  
Township: Range: Section:  
Situs Address: 3717 VETERANS DR  
Situs City: FORT HARRISON ST: MT Zip: 59636  
Full Desc:

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



**ADDRESS SERVICE REQUESTED**

DMS IMAGING INC  
14400 METCALF AVE  
OVERLAND PARK KS 66223-2989

June 5, 2015

RE: Form AB-26 Determination Letter

Geocode - 05-0000075175-001

Case Number - AB26-72740

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:

MRI Equipment Table/Sub-Table was changed from 08/49 to 03/49 for 2015, resulting from a taxable market value 1,304 to being Aggregate and Under Threshold Value and zero taxable value..

The results of this informal review sent to the property owner on (date) 6/30/2015

Reviewed by: Karie Frydenlund

Title: Lead PVS -- Lewis & Clark, Broadwater & Meagher County

September 3, 2015

Mail To:

Lewis & Clark County Treasurer

**Attn: Cheryl Green**

316 North Park, Room 13

Helena, MT 59623

Dear Cheryl:

Enclosed, please find the documents, as requested, for the refund amount of \$815.84 on account # 75175. I hope what is enclosed is everything you may need. Should you need any additional information, please call us at 913-498-0790. Thank you for your assistance in this matter.

Sincerely,

*Karina Calzada*

Property Valuation Services

14400 Metcalf Ave

Overland Park, KS 66223

Main: 913-498-0790

Direct: 913-239-1098

Fax: 913-239-2441

Email: [kcalzada@propertyvaluationservices.net](mailto:kcalzada@propertyvaluationservices.net)

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#75175 – AB26 Values before Changes (02-08 6311)

ORION Appraisal Home

05-0000075175-001 Personal Property - Strick Personal

2015

Owner: DAS MADRID INC (726397) 3717 KEEPER DR, FORT HARRISON, UT 84203

Assessment Values Selection Detail

Assessment Values 6311

	6311	No
2 Estimated		138,175
3 Total Market Value		51,217
4 Exemption Threshold Value		86,958
5 Market Value		86,958
6 Cls 8 MV Under TRAT		0
7 Cls 8 MV Over TRAT		0
8 Special Mobile Equipment Value		0
9 Ex Threshold Value SM'd (Info)		0
10 SM MV Less Ex < TRAT (Info)		0
11 SM MV Less Ex > TRAT (Info)		0
12 Cls 8 MV > TRAT w/o SM (Info)		0
13 Information Only (Est Penalty)		0
14 Market Value		86,958
15 Tax Class		8
16 Taxable Percent		1.5
17 Total Taxable Value		1,304
18 Calculated SM Taxable Value		0
19 Actual SM Taxable Value		0
20 Final Taxable Value		1,304
21 Quantity		0.000

Total Lines: 24

#75175 – Orion after values AB26 (02-08 6311)

ORION Appraisal Home

05-0000075175-001 Personal Property - Strick Personal

2016

Owner: DAS MADRID INC (726397) 3717 KEEPER DR, FORT HARRISON, UT 84203

Assessment Values Selection Detail

Assessment Values 6311

	6311	No
2 Estimated		52,000
3 Total Market Value		52,000
4 Exemption Threshold Value		0
5 Market Value		0
6 Cls 8 MV Under TRAT		0
7 Cls 8 MV Over TRAT		0
8 Special Mobile Equipment Value		0
9 Ex Threshold Value SM'd (Info)		0
10 SM MV Less Ex < TRAT (Info)		0
11 SM MV Less Ex > TRAT (Info)		0
12 Cls 8 MV > TRAT w/o SM (Info)		0
13 Information Only (Est Penalty)		0
14 Market Value		0
15 Tax Class		8
16 Taxable Percent		1.5
17 Total Taxable Value		0
18 Calculated SM Taxable Value		0
19 Actual SM Taxable Value		0
20 Final Taxable Value		0
21 Quantity		0.000

Total Lines: 24

CSA – PPR Billed, taxes paid.



IA/FP - Parcel Master File - Setup  
 File Edit Navigate Action Tables Reports Options Billing Help

Tax Year: 2015 Tax Code: 75175 Geo Code: . . . . . ACTIVE

Main Selection | Tax Code Information | Ownership | Legal Description | Valuation | Spec Dist | Attachments | User Defined Fields | Billing/Payment History

**Selected Year Valuation Information**

Legal#	Class	Val#	Market Value	Taxable Value	Taxes
1	6311		86,958	1,304	0.00

Sort by: Legal# Class Code

Market Value: 86,958 (Recalc Taxable is OFF)  
 Taxable Value: 1,304  
 Mills: 623.940  
 Taxes: 873.62

Class Code: 6311 FURNITURE & FIXTURES OF COMMERCIAL PROP  
 Legal#: 1  
 Certified Value?

Comments:   
 Quantity: 0.000  
 Recalc Market:   
 Vet Exempt:   
 Updated by: ORION C 05/08/2015 10:45 AM

75175: DMS IMAGING INC (Levy District: 02-08)

2015 Orion MV 0 TV 0

CSA MV 86958 TV 1304

Difference 86958 1304 \*Refund is needed.