

RESOLUTION 2015 - 14

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

WHEREAS, SBC Archway, LLC was erroneously assessed for real property under Geo Code No. 1786-03-2-07-05-0000, Assessor Code 42477, 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;

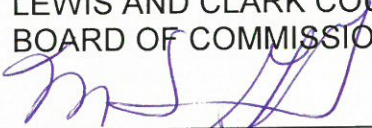
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

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 \$20,492.44 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



ATTEST:


Paulette DeHart, Clerk of the Board

3267671 B: M49 P: 3796 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

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 # 42477

Geo-Code: 1786-03-2-07-05-0000

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

\$6,380.82 General Tax
27.56 (2121) Forestvale Cemetery
16.36 (2518) Open Space
17.75 (8013) Soil & Water

Refund Due \$6,442.49

A refund is in order: Tax Year: 2012

\$5,238.85 General Tax
22.98 (2121) Forestvale Cemetery
11.96 (2518) Open Space
14.71 (8013) Soil & Water

Refund Due: \$5,288.50

A refund is in order: Tax Year: 2011

\$4,160.46	General Tax
19.19	(2121) Forestvale Cemetery
11.80	(2518) Open Space
11.52	(8013) Soil & Water

Refund Due: \$4,202.97

A refund is in order: Tax Year: 2010

\$2,979.44	General Tax
13.48	(2121) Forestvale Cemetery
8.28	(2518) Open Space
7.95	(8013) Soil & Water

Refund Due: \$3,008.85

A refund is in order: Tax Year: 2009

\$1,538.09	General Tax
7.02	(2121) Forestvale Cemetery
4.52	(8013) Soil & Water

Refund Due: \$1,549.63

Total Refund Due: \$20,492.44

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# 05-1786-03-2-07-05-0000
Assessment Code# 42477

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 have been made for 2014. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	177211	5192
To	2207	104194	3053

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	256503	7233
To	2207	113364	3197

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	332851	9054
To	2207	122227	3325

Tax Year: 2012	Class	Market Value	Taxable
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SBC Archway LLL LLC

December 11, 2013

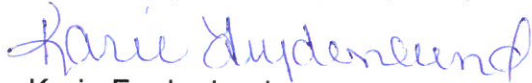
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	Code		Value
From	2207	406550	10692
To	2207	130824	3441

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2207	478496	12154
To	2207	139371	3540

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

Tax Year: 2013 Tax Code : 42477

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.95	478,496	12,154
						139,371	478,496
							12,154
							3540

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	12,154.00	38.89
8013	SOIL & WATER	All	Mill	2.06000	12,154.00	25.04
0223	LIGHT DISTRICT #223	All	Rate	0.01	84,767.76	443.34
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	12,154.00	23.09
						741.08

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	6111	0000	01	01	Tax District 01	4,501.54	PD	11/26/2013	4,501.54	PD	05/12/2014
2013	6111	0001	01	01	STREET MAINT #1	67.47	PD	11/26/2013	67.46	PD	05/12/2014
2013	6111	0008	01	01	STORM WATER UTL	14.90	PD	11/26/2013	14.89	PD	05/12/2014
2013	6111	0016	01	01	LANDFILL MONITORING	3.00	PD	11/26/2013	3.00	PD	05/12/2014
2013	6111	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/26/2013	10.00	PD	05/12/2014
2013	6111	0070	01	01	OPEN SPACE MAINT	10.00	PD	11/26/2013	10.00	PD	05/12/2014
2013	6111	0223	01	01	LIGHT DISTRICT #223	221.67	PD	11/26/2013	221.67	PD	05/12/2014
2013	6111	2121	01	01	FORESTVALE CEM	19.45	PD	11/26/2013	19.44	PD	05/12/2014
2013	6111	2518	01	01	OPEN-SPACE LANDS	11.55	PD	11/26/2013	11.54	PD	05/12/2014
2013	6111	8013	01	01	SOIL & WATER	25.04	PD	11/26/2013	0.00		
TOTAL:						4,884.62			4,859.54		

General tax refund \$6,380.82
Forestvale Cem 27.56
Open Space 16.36
S & W 17.75

\$6,442.49 ✓

Date: 12/17/2014
Time: 16:28:17

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 42477

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.95	406,550	10,692
						406,550	10,692
						130824	3441

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.17000	10,692.00	33.89
8013	SOIL & WATER	All	Mill	2.03000	10,692.00	21.70
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	84,767.76	622.20
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	10,692.00	17.64
						899.63

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2012	7841	0000	01	01	Tax District 01	3,862.49	PD	11/26/2012	3,862.48	PD	06/06/2013
2012	7841	0001	01	01	STREET MAINT #1	66.14	PD	11/26/2012	66.14	PD	06/06/2013
2012	7841	0008	01	01	STORM WATER UTL	14.46	PD	11/26/2012	14.46	PD	06/06/2013
2012	7841	0016	01	01	LANDFILL MONITORING	3.00	PD	11/26/2012	3.00	PD	06/06/2013
2012	7841	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/26/2012	10.00	PD	06/06/2013
2012	7841	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/26/2012	8.50	PD	06/06/2013
2012	7841	0223	01	01	LIGHT DISTRICT #223	311.10	PD	11/26/2012	311.10	PD	06/06/2013
2012	7841	2121	01	01	FORESTVALE CEM	16.95	PD	11/26/2012	16.94	PD	06/06/2013
2012	7841	2518	01	01	OPEN-SPACE LANDS	8.82	PD	11/26/2012	8.82	PD	06/06/2013
2012	7841	8013	01	01	SOIL & WATER	21.70	PD	11/26/2012	0.00		
					TOTAL:	4,323.16			4,301.44		

General tax refund \$ 5,238.85
Forestvale Cem 22.98
Open Space 11.96
S & W 14.91

5,288.50 ✓

Tax Year: 2011 Tax Code : 42477

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.95	332,851	9,054
					122,227	332,851	9,054

3325

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.35000	9,054.00	30.33
8013	SOIL & WATER	All	Mill	2.01000	9,054.00	18.20
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	9,054.00	18.65
						264.37

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	5217	0000	01	01	Tax District 01	2414.65	3,287.56	PD	11/22/2011	3,287.55	PD	06/07/2012
2011	5217	0001	01	01	STREET MAINT #1		62.99	PD	11/22/2011	62.99	PD	06/07/2012
2011	5217	0008	01	01	STORM WATER UTL		14.11	PD	11/22/2011	14.10	PD	06/07/2012
2011	5217	0016	01	01	LANDFILL MONITORING		3.00	PD	11/22/2011	3.00	PD	06/07/2012
2011	5217	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/22/2011	10.00	PD	06/07/2012
2011	5217	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/22/2011	8.50	PD	06/07/2012
2011	5217	2121	01	01	FORESTVALE CEM	11.14	15.17	PD	11/22/2011	15.16	PD	06/07/2012
2011	5217	2518	01	01	OPEN-SPACE LANDS	6.85	9.33	PD	11/22/2011	9.32	PD	06/07/2012
2011	5217	8013	01	01	SOIL & WATER	6.68	18.20	PD	11/22/2011	0.00		
TOTAL:							3,428.86			3,410.62		

General tax refund \$4,160.46
 Forestvale Cem 19.19
 Open Space 11.80
 SAW 11.52
4,202.97 ✓

Tax Year: 2010 Tax Code : 42477

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value		
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.95	256,503	7,233		
						113364	256,503	7,233	3197

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	7,233.00	24.16
8013	SOIL & WATER	All	Mill	1.97000	7,233.00	14.25
2518	OPEN-SPACE LANDS	All	Mill	2.05000	7,233.00	14.83
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
						232.15

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	9899	0000	01	01	Tax District 01	2,669.49	PD	11/18/2010	2,669.48	PD	05/31/2011
2010	9899	0001	01	01	STREET MAINT #1	62.06	PD	11/18/2010	62.06	PD	05/31/2011
2010	9899	0008	01	01	STORM WATER UTL	13.90	PD	11/18/2010	13.89	PD	05/31/2011
2010	9899	0060	01	01	TREE MAINT	5.00	PD	11/18/2010	5.00	PD	05/31/2011
2010	9899	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/18/2010	8.50	PD	05/31/2011
2010	9899	2121	01	01	FORESTVALE CEM	12.08	PD	11/18/2010	12.08	PD	05/31/2011
2010	9899	2518	01	01	OPEN-SPACE LANDS	7.42	PD	11/18/2010	7.41	PD	05/31/2011
2010	9899	8013	01	01	SOIL & WATER	14.25	PD	11/18/2010	0.00		
TOTAL:						2,792.70			2,778.42		

General tax refund \$2,979.14
Forestvale Cem 13.48
Open Space 8.28
S & W 7.95

 3,008.85 ✓

Tax Year: 2009 Tax Code : 42477

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.95	177,211	5,192
					104194	177,211	5,192

3053

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.28000	5,192.00	17.03
0008	STORM WATER UTL	All	Pct	100.000	26.29	26.29
8013	SOIL & WATER	All	Mill	2.11000	5,192.00	10.96
0070	OPEN SPACE MAINT	All	Pct	100.000	21.78	21.78
0001	STREET MAINT #1	All	Pct	100.000	1,569.05	1,569.05
0060	TREE MAINT	All	Pct	100.000	10.00	10.00
						1,655.11

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	5430	0000	01	01	Tax District 01	1,866.71	PD	11/16/2009	1,866.70	PD	05/12/2010
2009	5430	0001	01	01	STREET MAINT #1	784.53	PD	11/16/2009	784.52	PD	05/12/2010
2009	5430	0008	01	01	STORM WATER UTL	13.15	PD	11/16/2009	13.14	PD	05/12/2010
2009	5430	0060	01	01	TREE MAINT	5.00	PD	11/16/2009	5.00	PD	05/12/2010
2009	5430	0070	01	01	OPEN SPACE MAINT	10.89	PD	11/16/2009	10.89	PD	05/12/2010
2009	5430	2121	01	01	FORESTVALE CEM	8.52	PD	11/16/2009	8.51	PD	05/12/2010
2009	5430	8013	01	01	SOIL & WATER	10.96	PD	11/16/2009	0.00		
TOTAL:						2,699.76			2,688.76		

General tax refund \$1,538.09
 Forestvale 7.02
 S+W 4.52
1,549.63 ✓



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

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

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. 315th St. Suite 1305
BILLINGS, MT 59103-7224

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

LOT 3, BLOCK 4, NOB HILL SUBDIVISION, PHASE II
LEWIS & CLARK COUNTY, MONTANA

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

Year(s) 2009-2013
Amount \$ 20,492.44

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