

RESOLUTION 2015 - 143

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

WHEREAS, Larry & Vickie Krause were erroneously assessed for real property under Assessor Code 44801; and,

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

WHEREAS, the error occurred in tax year 2014 and 2013; and

WHEREAS, a hearing was held on October 8, 2015;

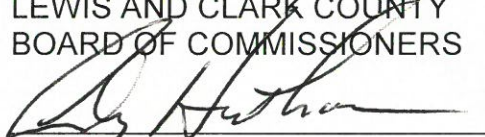
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Larry & Vickie Krause have paid the taxes/fees/assessment in error.
2. Larry & Vickie Krause have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

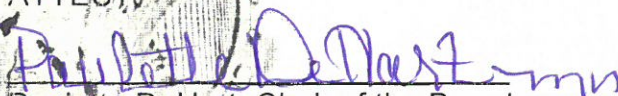
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$1,400.83 to Larry & Vickie Krause, PO Box 6393, Helena, MT 59604.

Dated this 8th day of October, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair




Paulette DeHart, Clerk of the Board

3280402 B: M50 P: 5379 COUNTY
10/08/2015 09:52 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

September 23, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Vickie & Larry Krause

Tax Code: # 44801

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 the 2013 and 2014 taxes in full. Department of Revenue discovered property value was incorrect.

A refund is in order: Tax Year: 2013

\$653.88	General Tax
3.37	(2121) Forestvale Cemetery
2.00	(2518) Open-Space Lands
20.60	(3002) West Valley Fire
6.75	(8006) Mosquito
2.17	(8013) Soil & Water

Refund: \$688.77

A refund is in order: Tax Year 2014

\$675.36	General Tax
3.63	(2121) Forestvale Cemetery
1.84	(2518) Open Space Lands
21.94	(3002) West Valley Fire
7.03	(8006) Mosquito
2.26	(8013) Soil & Water

Refund: \$712.06

Total Refund Due \$ 1,400.83

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: 44801

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:

Larry & Vickie Krause
P.O. Box 6393
HELENA MT 59604

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

562 EDGERTON GEO CODE: 05-1888-06-3-01-76-000
HELENA MT 59602

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

Year(s) 2013 - 2014
Amount \$1,400.83

Reason for the refund request:

Value incorrect

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,

Larry W Krause
Signature of Taxpayer

9-30-15
Date

Date: 09/21/2015
Time: 12:22:40

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2014 Tax Code : 44801

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 44801 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 10-03 Tax District 10
TIF Base: 0.00

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	1.00	28,885	713
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	90,842	3,331
						134,858	2844
						163,743	4,044
						119,727	2957

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount	
							1837.21
3002	WEST VALLEY FIRE	All	Mill	20.18000	4,044.00	81.61	59.67
2121	FORESTVALE CEM	All	Mill	3.34000	4,044.00	13.51	9.88
8006	MOSQUITO	All	Mill	6.47000	4,044.00	26.16	19.13
8013	SOIL & WATER	All	Mill	2.08000	4,044.00	8.41	6.15
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00	
8012	WATER QLTY OUTSIDE CITY	All	Rate	9.31	1.00	9.31	
2526	BIG SKY MAINT	All	Pct	100.000	119.80	119.80	
2527	BIG SKY RID/DEBT	All	Pct	100.000	348.80	348.80	
2518	OPEN-SPACE LANDS	All	Mill	1.70000	4,044.00	6.87	5.03
						710.47	673.77

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2014	33376	0000	10	03	Tax District 10	1837.21	1,256.29	PD 11/28/2014	1,256.28	PD	05/28/2015
2014	33376	2121	10	03	FORESTVALE CEM	9.88	6.75	PD 11/28/2014	6.75	PD	05/28/2015
2014	33376	2518	10	03	OPEN-SPACE LANDS	5.03	3.44	PD 11/28/2014	3.43	PD	05/28/2015
2014	33376	2526	10	03	BIG SKY MAINT		59.90	PD 11/28/2014	59.90	PD	05/28/2015
2014	33376	2527	10	03	BIG SKY RID/DEBT		174.40	PD 11/28/2014	174.40	PD	05/28/2015
2014	33376	3002	10	03	WEST VALLEY FIRE	59.67	40.81	PD 11/28/2014	40.80	PD	05/28/2015
2014	33376	8003	10	03	SCRATCH GRAVEL		48.00	PD 11/28/2014	48.00	PD	05/28/2015
2014	33376	8006	10	03	MOSQUITO	19.13	13.08	PD 11/28/2014	13.08	PD	05/28/2015
2014	33376	8012	10	03	WATER QLTY OUTSIDE CITY		4.66	PD 11/28/2014	4.65	PD	05/28/2015
2014	33376	8013	10	03	SOIL & WATER	6.15	8.41	PD 11/28/2014	0.00	PD	05/28/2015
TOTAL:						2510.98	1,615.75		1,607.29		

base 675.36
2121 FV 3.63
2518 OS 1.84
3002 WV fire 21.94
8006 mosq 7.03
8013 soil 2.26

Refund
\$ 712.06

Date: 09/21/2015
Time: 12:18:02

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2013 Tax Code : 44801

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 44801 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-03 Tax District 10
 TIF Base: 0.00

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	1.00	27,064	687
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	91,941,235.00	2,337,339
						160,573	4,078
						119,055	3,024

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount	
							1876.03
3002	WEST VALLEY FIRE	All	Mill	19.55000	4,078.00	79.72	59.12
2121	FORESTVALE CEM	All	Mill	3.20000	4,078.00	13.05	9.68
8006	MOSQUITO	All	Mill	6.40000	4,078.00	26.10	19.35
8013	SOIL & WATER	All	Mill	2.06000	4,078.00	8.40	6.23
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00	
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46	
2526	BIG SKY MAINT	All	Pct	100.000	119.80	119.80	
2527	BIG SKY RID/DEBT	All	Pct	100.000	348.80	348.80	
2518	OPEN-SPACE LANDS	All	Mill	1.90000	4,078.00	7.75	5.75
						708.08	673.19

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	12052	0000	10	03	Tax District 10	1,264.96	PD	11/29/2013	1,264.95	PD	05/27/2014
2013	12052	2121	10	03	FORESTVALE CEM	6.53	PD	11/29/2013	6.52	PD	05/27/2014
2013	12052	2518	10	03	OPEN-SPACE LANDS	3.88	PD	11/29/2013	3.87	PD	05/27/2014
2013	12052	2526	10	03	BIG SKY MAINT	59.90	PD	11/29/2013	59.90	PD	05/27/2014
2013	12052	2527	10	03	BIG SKY RID/DEBT	174.40	PD	11/29/2013	174.40	PD	05/27/2014
2013	12052	3002	10	03	WEST VALLEY FIRE	39.86	PD	11/29/2013	39.86	PD	05/27/2014
2013	12052	8003	10	03	SCRATCH GRAVEL	48.00	PD	11/29/2013	48.00	PD	05/27/2014
2013	12052	8006	10	03	MOSQUITO	13.05	PD	11/29/2013	13.05	PD	05/27/2014
2013	12052	8012	10	03	WATER QLTY OUTSIDE CITY	4.23	PD	11/29/2013	4.23	PD	05/27/2014
2013	12052	8013	10	03	SOIL & WATER	8.40	PD	11/29/2013	0.00	PD	05/27/2014
TOTAL:						2549.22			1,614.78		

Base 653.88
 2121- FV 3.37
 2518 OS 2.00
 3002 WV Fire 20.60
 8006 Mosq 6.75
 8013 Soil 2.17
 688.77

Refund
 \$ 688.77



Mike Kada
Director

Montana Department of Revenue



Steve Bullock
Governor

September 11, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Krause Vickie J & Larry W
PO Box 6393
Helena Mt 59604 -6393
GEO Code# 05 -1888-06-3-01-76-0000
Assmt # 44801

Dear Board of County Commissioners:

Pursuant to 15 -16-603, MCA, the taxpayer has requested a tax refund for tax year 2013 & 2014. Revised values are as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
<i>From</i>	2101	27064	687
	3501	133509	3391
<i>To</i>	2101	27064	687
	3501	91991	2337
Tax Year: 2014	Class Code	Market Value	Taxable Value
<i>From</i>	2101	28885	713
	3501	134858	3331
<i>To</i>	2101	28885	713
	3501	90842	2244

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) 444-4339
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov



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

August 21, 2015

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 2013 and 2014 for the following taxpayer in Lewis and Clark County.

Larry & Vicki Krause

Tax Code: 44801

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

Larry & Vicki Krause
PO Box 6393
Helena, MT 59604
(406) 461-9688 krausecove@yahoo.com

August 27, 2015

Lewis and Clark County Commissioners
316 N. Park Ave, Rm 345
Helena, MT 59623

Dear Lewis & Clark County Commissioners,

This letter is to respectfully request your consideration to refund a portion of my property taxes since 2013 (the property was built in 2012).

This request concerns the following property:

Lot:	No. B
Addition/Subdivision:	Big Sky Sub D No. 1
City/Town:	Helena
Street Address:	562 Edgerton
No. of Acres:	1
Section:	06
Township:	10N
Range:	032
GEO Code:	05-1888-06-3-01-76-000

I apologize for not catching this sooner, but this property was a 'downsizing' move for us from our previous property on Coveview. The property tax amount was not that different from my previous property so I didn't check it closely until I noticed the re-assessment this year increased the value by over \$70,000.

Briefly, the error had my property with approximately 6,000 square of living space, where in fact it is slightly less than 2,000. The Montana Department of Revenue has been out to verify the details of the property and the Montana Cadastral site now reflects accurate information.

Thank you for your consideration of this request and allow me to apologize once again for the inconvenience this has caused.

Larry Krause

